

**SCHEDULE A**

**FINAL ANNUAL BUDGET AND SUPPORTING  
DOCUMENTATION FOR INXUBA YETHEMBA  
LOCAL MUNICIPALITY**



**FINAL ANNUAL BUDGET OF  
INXUBA YETHEMBA LOCAL MUNICIPALITY**



**2017/18 TO 2019/20  
MEDIUM TERM REVENUE AND  
EXPENDITURE FRAMEWORK**

# INXUBA YETHEMBA LOCAL MUNICIPALITY

## BUDGET AND TREASURY DIRECTORATE



## A-SCHEDULE



**INXUBA YETHEMBA LOCAL MUNICIPALITY**  
**BUDGET AND TREASURY DIRECTORATE**



**COUNCIL RESOLUTION**



INXUBA YETHEMBA

**UMASIPALA WASEKHAYA / PLAASLIKE  
MUNISIPALITEIT / LOCAL MUNICIPALITY**

**P O Box 24**

**CRADOCK**

**5880**

**TEL : +27(0)48 801 5032**

**1300**

**FAX : +27(0)48 881 1421**

**1310**

**Email : sisanda@iym.co.za**



**P O Box 55**

**MIDDELBURG**

**5900**

**TEL : +27(0)49 802**

**FAX : +27(0)49 842**

**Email zelda@iym.co.za**

*"A coherent developmental municipality putting people first and providing a better life for all its citizens"*

12 June 2017

**TO WHOM IT MAY CONCERN**

At their meeting held on 30 May 2017, Council took the following resolution:

**17/45      ADOPTION O FINAL BUDGET 2017/2020**

**RESOLVED**

THAT Council adopt the 2017/20 Final Budget and MTREF.

Yours faithfully

**M S TANTSI  
MUNICIPAL MANAGER**

**\*\*      CERTIFIED A TRUE REFLECTION OF THE MINUTES OF THE  
COUNCIL MEETING HELD ON 30 MAY 2017**

# Municipal annual budgets and MTRF & supporting tables

mSCOA Version 6.1

[Click for Instructions!](#)

Accountability

Transparency

Information &  
service delivery



**national treasury**

Department  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Elsabé Rossouw  
National Treasury  
Tel: (012) 315-5534  
Electronic submissions  
[lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za)

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2017/18

Does this municipality have Entities?

If YES: Identify type of report:

**LGDB Export**

**Name Votes & Sub-Votes**

### Printing Instructions

#### Showing / Hiding Columns

#### Showing / Clearing Highlights

### Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)





# EC131 Inxuba Yethemba - Contact Information

## A. GENERAL INFORMATION

Municipality	Inxuba Yethemba Municipality
Grade	B
Province	EASTERN CAPE
Web Address	
e-mail Address	

## B. CONTACT INFORMATION

Postal address:	
P.O. Box	24
City / Town	Cradock
Postal Code	5084
Street address	
Building	Town Hall
Street No. & Name	JA Calala
City / Town	Cradock
Postal Code	5084

## General Contacts

Telephone number	048 801 5000
Fax number	048 881 1421

## C. POLITICAL LEADERSHIP

Speaker:	
ID Number	
Title	Ms
Name	Cllr M. Nordjie
Telephone number	049 802 1300
Cell number	073 284 3898
Fax number	048 881 1421
E-mail address	
Mayor/Executive Mayor:	
ID Number	
Title	Mr
Name	Cllr R.Z. Shweni
Telephone number	048 805 1000
Secretary/PA to the Speaker:	
ID Number	
Title	Ms
Name	Miss Hombisa Dikana
Telephone number	048 801 5004
Secretary/PA to the Mayor/Executive Mayor:	
ID Number	
Title	Ms
Name	Miss Hombisa Dikana
Telephone number	048 801 5004

1 Grade in terms of the Remuneration of Public Office Bearers Act.

Cell number	765 701 897	Cell number	
Fax number	048 881 1421	Fax number	048 881 1421
E-mail address	rshweni@lym.gov.za	E-mail address	hombisa@lym.gov.za
<b>Deputy Mayor/Executive Mayor:</b>			
ID Number		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Title		ID Number	
Name		Title	
Telephone number		Name	
Cell number		Telephone number	
Fax number		Cell number	
E-mail address		Fax number	
		E-mail address	
<b>D. MANAGEMENT LEADERSHIP</b>			
<b>Municipal Manager:</b>			
ID Number		Secretary/PA to the Municipal Manager:	
Title	Mr	ID Number	
Name	M.S Tantsi	Title	Ms
Telephone number	048 801 5000	Name	Miss Sonia September
Cell number	082 320 5071	Telephone number	048 801 5045
Fax number	048 881 1421	Cell number	
E-mail address	mzwandile@lym.gov.za	Fax number	048 881 1421
		E-mail address	sonia@lym.gov.za
<b>Chief Financial Officer</b>			
ID Number		Secretary/PA to the Chief Financial Officer	
Title	Mr	ID Number	
Name	L. Mulaudzi	Title	Mr
Telephone number	0488015026	Name	T Sindelo
Cell number	0716828100	Telephone number	0488015026
Fax number		Cell number	0835468723
E-mail address	klucky858@gmail.co.za	Fax number	
		E-mail address	thando@lym.gov.za
<b>Official responsible for submitting financial information</b>			
ID Number		Official responsible for submitting financial information	
Title		ID Number	
Name		Title	
Telephone number		Name	
Cell number		Telephone number	
Fax number		Cell number	
E-mail address		Fax number	
		E-mail address	
<b>Official responsible for submitting financial information</b>			
ID Number		Official responsible for submitting financial information	
Title		ID Number	
Name		Title	

Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8102195314089	ID Number	
Title	Mr	Title	
Name	L S Hanana	Name	
Telephone number	0488015011	Telephone number	
Cell number	0717420556	Cell number	

Fax number	
E-mail address	<a href="mailto:ludwe@ym.gov.za">ludwe@ym.gov.za</a>

### EC131 Inxuba Yethemba - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Financial Performance</b>										
Property rates	23 765	24 835	-	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges	126 803	126 697	-	167 820	168 547	167 820	167 820	177 127	187 578	198 457
Investment revenue	-	-	-	109	109	109	109	118	125	132
Transfers recognised - operational	61 588	70 554	-	52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other own revenue	17 656	19 825	-	23 929	24 884	23 929	23 929	30 783	29 740	31 464
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>229 812</b>	<b>241 911</b>	<b>-</b>	<b>270 603</b>	<b>287 893</b>	<b>270 603</b>	<b>270 603</b>	<b>305 909</b>	<b>321 151</b>	<b>349 561</b>
Employee costs	63 984	67 379	-	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors	6 236	6 521	-	8 343	8 343	8 343	8 343	7 150	7 643	8 163
Depreciation & asset impairment	59 213	61 252	-	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges	1 965	2 125	-	2 443	2 443	2 443	2 443	2 592	2 770	2 959
Materials and bulk purchases	72 043	73 965	-	77 140	77 140	77 140	77 140	81 846	87 493	93 442
Transfers and grants	-	-	-	-	2 225	-	-	2 361	2 524	2 695
Other expenditure	13 556	16 903	-	58 965	67 821	56 740	70 047	66 513	71 102	75 937
<b>Total Expenditure</b>	<b>216 997</b>	<b>228 145</b>	<b>-</b>	<b>280 191</b>	<b>294 173</b>	<b>277 965</b>	<b>294 174</b>	<b>301 926</b>	<b>322 759</b>	<b>344 707</b>
<b>Surplus/(Deficit)</b>	<b>12 816</b>	<b>13 767</b>	<b>-</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>3 983</b>	<b>(1 608)</b>	<b>4 855</b>
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	25 313	29 014	40 154
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>12 816</b>	<b>13 767</b>	<b>-</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>12 816</b>	<b>13 767</b>	<b>-</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154
Transfers recognised - capital	15 044	20 657	-	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	9 031	6 000	6 000
<b>Total sources of capital funds</b>	<b>15 044</b>	<b>20 657</b>	<b>-</b>	<b>32 369</b>	<b>36 669</b>	<b>32 369</b>	<b>32 369</b>	<b>34 344</b>	<b>35 014</b>	<b>46 154</b>
<b>Financial position</b>										
Total current assets	30 810	26 532	-	26 005	-	26 005	26 005	27 591	29 495	31 500
Total non current assets	692 114	724 202	-	622 413	-	622 413	622 413	660 381	705 947	753 951
Total current liabilities	74 542	165 617	-	178 582	-	178 582	178 582	189 476	202 549	216 323
Total non current liabilities	65 958	39 088	-	62 975	-	62 975	62 975	66 816	71 427	76 284
Community wealth/Equity	582 425	546 029	-	406 861	-	469 836	406 861	431 680	461 465	492 845
<b>Cash flows</b>										
Net cash from (used) operating	(11 345)	1 084	-	138 562	-	138 562	138 562	36 552	43 562	63 007
Net cash from (used) investing	(14 534)	-	-	(88 236)	-	(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
Net cash from (used) financing	(699)	(429)	-	(1 036)	-	(1 036)	(1 036)	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>25 633</b>	<b>26 287</b>	<b>-</b>	<b>53 508</b>	<b>-</b>	<b>53 508</b>	<b>53 508</b>	<b>3 008</b>	<b>9 857</b>	<b>33 654</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	5 213	2 985	-	3 151	-	3 151	3 151	3 343	3 574	3 817
Application of cash and investments	29 632	45 773	-	59 059	-	59 059	59 059	60 997	65 205	69 639
<b>Balance - surplus (shortfall)</b>	<b>(24 420)</b>	<b>(42 788)</b>	<b>-</b>	<b>(55 908)</b>	<b>-</b>	<b>(55 908)</b>	<b>(55 908)</b>	<b>(57 654)</b>	<b>(61 631)</b>	<b>(65 822)</b>
<b>Asset management</b>										
Asset register summary (WDV)	10 144	161 131	-	134 385	-	134 385	142 582	142 582	152 421	162 785
Depreciation	-	-	-	-	-	-	66 466	66 466	69 992	73 729
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	20 300	20 300	21 518	22 809
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	5	5	5	5
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

EC131 Inxuba Yethemba - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		76 353	86 389	-	92 506	124 931	142 674	99 084	105 097	120 977
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		76 353	86 389	-	92 506	124 931	142 674	99 084	105 097	120 977
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		20 046	9 631	-	6 070	6 254	3 648	5 426	5 760	6 094
Community and social services		19 911	9 486	-	4 844	4 998	2 494	4 146	4 404	4 659
Sport and recreation		135	145	-	102	102	-	90	95	101
Public safety		-	-	-	1 124	1 154	1 154	37	39	41
Housing		-	-	-	-	-	-	1 154	1 222	1 293
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26 521	28 680	-	690	290	290	25 840	27 103	28 429
Planning and development		-	-	-	690	290	290	2 257	2 390	2 529
Road transport		26 521	28 680	-	-	-	-	23 583	24 713	25 900
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		106 892	117 211	-	166 983	152 381	149 488	200 147	211 437	233 404
Energy sources		92 127	101 376	-	147 552	130 056	130 056	172 990	182 667	202 966
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		14 765	15 835	-	19 432	22 325	19 432	27 167	28 770	30 438
<i>Other</i>	4	-	-	-	4 354	4 037	678	725	768	812
<b>Total Revenue - Functional</b>	<b>2</b>	<b>229 812</b>	<b>241 911</b>	<b>-</b>	<b>270 603</b>	<b>287 893</b>	<b>296 777</b>	<b>331 222</b>	<b>350 165</b>	<b>389 715</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		63 984	67 379	-	68 481	66 333	58 454	73 828	78 184	83 947
Executive and council		27 250	28 673	-	30 150	29 058	23 881	26 330	27 884	29 501
Finance and administration		36 734	38 706	-	38 331	37 276	34 573	46 026	48 742	52 796
Internal audit		-	-	-	-	-	-	1 472	1 559	1 649
<i>Community and public safety</i>		39 174	42 828	-	33 433	31 632	36 617	22 315	23 632	25 003
Community and social services		27 051	30 053	-	19 271	17 050	28 245	8 955	9 484	10 034
Sport and recreation		9 736	10 111	-	11 463	11 557	5 603	11 166	11 825	12 511
Public safety		-	-	-	-	-	-	-	-	-
Housing		2 125	2 363	-	2 443	2 768	2 768	1 733	1 835	1 942
Health		263	301	-	257	257	-	461	488	516
<i>Economic and environmental services</i>		18 407	21 539	-	71 268	78 386	2 030	81 335	89 153	94 336
Planning and development		6 550	6 861	-	7 792	12 188	2 030	12 713	13 463	14 256
Road transport		11 857	14 678	-	63 476	66 199	-	68 622	75 690	80 080
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		93 219	94 078	-	104 537	117 562	106 479	112 143	118 759	127 582
Energy sources		83 267	83 966	-	93 428	104 830	94 871	99 664	105 545	113 601
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		9 952	10 113	-	11 109	12 731	11 609	12 478	13 215	13 981
<i>Other</i>	4	2 212	2 321	-	2 471	260	2 149	12 304	13 030	13 839
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>216 997</b>	<b>228 145</b>	<b>-</b>	<b>280 191</b>	<b>294 173</b>	<b>205 729</b>	<b>301 926</b>	<b>322 759</b>	<b>344 707</b>
<b>Surplus/(Deficit) for the year</b>		<b>12 816</b>	<b>13 767</b>	<b>-</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>91 048</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.



EC131 Inxuba Yethemba - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description		Ref	2013/14		2014/15		2015/16		Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Revenue - Functional															
Municipal governance and administration															
	Executive and council		76 353	-	86 389	-	-	-	92 506	124 931	142 674	99 084	105 097	120 977	
	Mayor and Council		-	-	-	-	-	-	-	-	-	-	-	-	
	Municipal Manager, Town Secretary and Chief Executive														
	Finance and administration		76 353	-	86 389	-	-	-	92 506	124 931	142 674	99 084	105 097	120 977	
	Administrative and Corporate Support														
	Asset Management														
	Budget and Treasury Office		76 051		86 169				92 306	124 751	142 474	99 084	105 097	120 977	
	Finance														
	Fleet Management														
	Human Resources		302		220				200	180	200				
	Information Technology														
	Legal Services														
	Marketing, Customer Relations, Publicity and Media Co-ordination														
	Property Services														
	Risk Management														
	Security Services														
	Supply Chain Management														
	Valuation Service														
	Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	
	Governance Function														
	Community and public safety		20 046	-	9 631	-	-	-	6 070	6 254	3 648	5 426	5 760	6 094	
	Community and social services		19 911	-	9 486	-	-	-	4 844	4 998	2 494	4 146	4 404	4 659	
	Aged Care														
	Agricultural														
	Animal Care and Diseases														
	Cemeteries, Funeral Parlours and Crematoriums		14 515		4 424				250	450	1 138	350	371	392	
	Child Care Facilities														
	Community Halls and Facilities		5 101		2 603				1 484	1 484	1 138	800	861	911	
	Consumer Protection														
	Cultural Matters														
	Disaster Management														
	Education														
	Indigenous and Customary Law														
	Industrial Promotion														
	Language Policy														
	Libraries and Archives														
	Literacy Programmes		295		2 459				3 110	3 064	219	2 995	3 173	3 357	





[illegible]

Expenditure - Functional										
Municipal governance and administration										
Executive and council	53 984	57 379	-	68 481	66 333	58 454	73 828	78 184	83 947	
Mayor and Council	27 250	28 673	-	30 150	29 058	23 881	26 330	27 884	29 501	
Municipal Manager, Town Secretary and Chief Executive	18 294	19 548		18 798	16 240	23 881	16 696	17 681	18 707	
Finance and administration	8 956	9 125		11 352	12 818		9 634	10 202	10 794	
Administrative and Corporate Support	36 734	38 706	-	38 331	37 276	34 573	46 026	48 742	52 796	
Asset Management										
Budget and Treasury Office	19 521	20 652		25 270	23 270	23 270	16 242	17 201	18 198	
Finance							10 834	11 473	12 138	
Fleet Management										
Human Resources	15 213	15 932		10 240	11 303	11 303	16 936	17 936	20 203	
Information Technology	2 000	2 121		2 821	2 702		2 014	2 132	2 256	
Legal Services										
Marketing, Customer Relations, Publicity and Media Co-ordination										
Property Services										
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit	-	-	-	-	-	-	1 472	1 559	1 649	
Governance Function							1 472	1 559	1 649	
Community and public safety	39 174	42 828	-	33 433	31 632	36 617	22 315	23 632	25 003	
Community and social services	27 051	30 053	-	19 271	17 050	28 245	8 955	9 484	10 034	
Aged Care										
Agricultural										
Animal Care and Diseases	5 789	6 285		6 811	5 852	1 263	141	149	157	
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities	6 324	7 854		4 501	4 625	9 201	5 147	5 450	5 766	
Consumer Protection	3 633	3 965		673	24	4 523	329	348	368	
Cultural Matters										
Disaster Management										
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives	4 232	4 523		2 067	2 067	5 263	2 680	2 838	3 003	
Literacy Programmes										
Media Services	2 952	3 213		4 303	4 427	3 632	659	698	739	
Museums and Art Galleries	4 121	4 213		915	54	4 363				
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation	9 736	10 111	-	11 463	11 557	5 603	11 166	11 825	12 511	

Beaches and Jetties	4 523	4 785		5 954	5 603	4 627	4 901	5 185
Casinos, Racing, Gambling, Wagering	5 213	5 325		5 510	5 954	6 539	6 924	7 326
Recreational Facilities								
Sports Grounds and Stadiums								
Public safety								
Civil Defence								
Cleansing								
Fencing and Fences								
Fire Fighting and Protection								
Licensing and Control of Animals	2 125	2 363	-	2 443	2 768	1 733	1 835	1 942
Housing	2 125	2 363		2 443	2 768	1 733	1 835	1 942
Informal Settlements								
Health	263	301	-	257	257	461	488	516
Ambulance								
Health Services								
Laboratory Services								
Food Control								
Health Surveillance and Prevention of Communicable Diseases	263	301		257	257	461	488	516
Vector Control								
Chemical Safety								
Economic and environmental services	18 407	21 539	-	71 268	78 386	81 335	89 153	94 336
Planning and development	6 550	6 861	-	7 792	12 188	12 713	13 463	14 256
Billboards								
Corporate Wide Strategic Planning (IDPs, LEDS)	2 125	2 213		2 030	2 030	7 379	7 814	8 267
Central City Improvement District								
Development Facilitation	1 213	1 325		2 419	6 815	1 359	1 439	1 523
Economic Development/Planning						769	814	873
Regional Planning and Development								
Town Planning, Building Regulations and Enforcement, and City	3 213	3 323		3 342	3 342	3 207	3 397	3 594
Project Management Unit								
Provincial Planning								
Support to Local Municipalities								
Road transport	11 857	14 678	-	63 476	66 199	68 622	75 690	80 080
Police Forces, Traffic and Street Parking Control						3 216	3 406	3 603
Pounds								
Public Transport								
Roads	11 494	14 213		63 219	66 197	64 822	71 666	75 822
Taxi Ranks								
Environmental protection	363	465		257	12	584	619	655
Environmental protection								
Biodiversity and Landscape								
Coastal Protection								
Indigenous Forests								
Nature Conservation								





EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote		1									
Vote 1 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL			-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR			-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT			302	302	-	200	180	200	800	847	896
Vote 5 - FINANCE			96 264	95 874	-	78 134	92 982	78 134	98 962	104 982	120 855
Vote 6 - COMMUNITY SERVICE			14 765	15 835	-	26 948	29 395	26 948	39 399	41 724	44 144
Vote 7 - TECHNICAL SERVICES			118 649	130 057	-	163 581	163 581	163 581	190 690	201 160	222 285
Vote 8 - IPED			-	-	-	1 740	1 755	1 740	1 371	1 451	1 536
Vote 9 -			-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	229 980	242 068	-	270 603	287 893	270 603	331 222	350 165	389 715
Expenditure by Vote to be appropriated		1									
Vote 1 - MUNICIPAL MANAGER			-	-	-	7 414	10 187	7 414	12 465	13 200	13 966
Vote 2 - COUNCIL GENERAL			27 250	28 673	-	15 885	16 093	15 885	15 998	16 942	17 924
Vote 3 - EXECUTIVE MAYOR			-	-	-	519	932	519	519	740	783
Vote 4 - CORPORATE DEPARTMENT			-	-	-	16 416	15 222	16 416	24 756	26 217	28 965
Vote 5 - FINANCE			36 734	38 706	-	23 118	25 856	23 118	27 076	28 674	30 337
Vote 6 - COMMUNITY SERVICE			46 739	50 276	-	30 656	30 352	30 656	31 235	32 887	34 794
Vote 7 - TECHNICAL SERVICES			97 512	101 307	-	170 543	176 952	170 543	174 039	187 327	200 126
Vote 8 - IPED			8 762	9 182	-	15 639	18 579	15 639	15 839	16 773	17 799
Vote 9 -			-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-
Vote 11 -			-	-	-	-	-	-	-	-	-
Vote 12 -			-	-	-	-	-	-	-	-	-
Vote 13 -			-	-	-	-	-	-	-	-	-
Vote 14 -			-	-	-	-	-	-	-	-	-
Vote 15 -			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	216 997	228 145	-	280 191	294 172	280 191	301 926	322 759	344 695
Surplus/(Deficit) for the year		2	12 983	13 924	-	(9 588)	(6 280)	(9 588)	29 296	27 406	45 021

**References**

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

2017/18 Medium Term Revenue & Expenditure Framework											
Vote Description		Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework					
R thousand			2013/14	2014/15	2015/16	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue by Vote</b>											
Vote 1 - MUNICIPAL MANAGER		1	-	-	-	-	-	-	-	-	-
1.1 - MUNICIPAL MANAGER											
1.2 - SPU											
1.3 - YOUTH CENTRE											
1.4 - INTERNAL AUDIT											
<b>Vote 2 - COUNCIL GENERAL</b>											
2.1 - COUNCIL			-	-	-	-	-	-	-	-	-
<b>Vote 3 - EXECUTIVE MAYOR</b>											
3.1 - EXECUTIVE MAYOR			-	-	-	-	-	-	-	-	-
<b>Vote 4 - CORPORATE DEPARTMENT</b>											
4.1 - ADMIN			302	302	-	200	180	200	800	847	896
4.2 - HALLS			302	302		200	180	200	800	847	896

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2013/14			2014/15			2015/16			Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20			
4.3 - IT																	
4.4 - COMMUNICATIONS UNIT																	
Vote 5 - FINANCE			96 264	95 874	-		78 134	92 982	78 134			98 962	104 982	120 855			
5.1 - ADMIN			76 353	86 389			51 746	51 942	51 746			56 775	60 253	63 808			
5.2 - SALARIES								-									
5.3 - STORES								-									
5.4 - FIN CONTROL & ASSETS							26 388	41 040	26 388			42 188	44 729	57 046			
5.5 - CONSUMER SERV			19 911	9 486													
5.6 - REVENUE																	
Vote 6 - COMMUNITY SERVICE			14 765	15 835	-		26 948	29 395	26 948			39 399	41 724	44 144			
6.1 - Admin							1 484	1 484	1 484			1 611	1 706	1 805			
6.2 - Libraries							2 740	2 955	2 740			2 996	3 173	3 357			
6.3 - HIVAIDS								-									
6.4 - Refuse			14 765	15 835			19 432	19 432	19 432			27 167	28 770	30 438			
6.5 - Street Sweeping							-	-	-			90	95	101			
6.6 - Sports & Recreation							65	217	65			350	371	392			
6.7 - Cemeteries							250	400	250			37	39	41			
6.8 - Civil Protection & Fire Protection							37	37	37			7 149	7 571	8 010			
6.9 - Traffic Services							2 939	4 869	2 939								
6.10 - EPWP								-									
Vote 7 - TECHNICAL SERVICES			118 649	130 057	-		163 581	163 581	163 581			190 690	201 160	222 285			
7.1 - Admin																	
7.2 - PUBLIC WORKS							52	52	52			122	129	136			
7.3 - WORKSHOPS							-	-	-			-	-	-			
7.4 - ELEC ADMIN								-				-	-	-			
7.5 - STREETS			26 521	28 680			14 595	14 595	14 595			16 435	17 143	17 890			
7.6 - AERODROME							-	-	-								



EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

[illegible]

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

2017/18 Medium Term Revenue & Expenditure Framework																				
R thousand	Vote Description	Ref	2013/14			2014/15			2015/16			Current Year 2016/17			2017/18			Budget Year +1		Budget Year +2
			Audited Outcome			Audited Outcome			Audited Outcome			Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20			
Vote 11 -			-			-			-			-			-			-		
Vote 12 -			-			-			-			-			-			-		
Vote 13 -			-			-			-			-			-			-		
Vote 14 -			-			-			-			-			-			-		

**EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A**

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	229 980	242 068	-	270 603	287 893	270 603	331 222	350 165	389 715

EC131 Inyatha Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)											
Vote Description		Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework					
R thousand			Audited Outcome	2014/15	2015/16	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Expenditure by Vote		1									
Vote 1 - MUNICIPAL MANAGER			-	-	-	7 414	10 187	7 414	12 465	13 200	13 966
1.1 - MUNICIPAL MANAGER						4 943	7 552	4 943	9 634	10 202	10 794
1.2 - SPU						743	164	743	863	914	967
1.3 - YOUTH CENTRE						456	123	456	496	525	556
1.4 - INTERNAL AUDIT						1 272	2 348	1 272	1 472	1 559	1 649
Vote 2 - COUNCIL GENERAL			27 250	28 673	-	15 885	16 093	15 885	15 998	16 942	17 924
2.1 - COUNCIL			27 250	28 673		15 885	16 093	15 885	15 998	16 942	17 924
Vote 3 - EXECUTIVE MAYOR			-	-	-	519	932	519	519	740	783
3.1 - EXECUTIVE MAYOR						519	932	519	519	740	783
Vote 4 - CORPORATE DEPARTMENT			-	-	-	16 416	15 222	16 416	24 756	26 217	28 965
4.1 - ADMIN						9 986	9 542	9 986	16 936	17 936	20 203
4.2 - HALLS						4 447	4 522	4 447	5 147	5 450	5 766

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>									
4.3 - IT					1 414	1 414	2 014	2 132	2 256
4.4 - COMMUNICATIONS UNIT					570	570	659	698	739
<b>Vote 5 - FINANCE</b>									
5.1 - ADMIN		36 734	38 706	-	23 118	23 118	27 076	28 674	30 337
5.2 - SALARIES					10 612	10 612	10 834	11 473	12 138
5.3 - STORES					4 556	4 556	4 007	4 244	4 490
5.4 - FIN CONTROL & ASSETS		36 734	38 706		3 807	3 807	1 408	1 491	1 577
5.5 - CONSUMER SERV					1 068	1 068	5 521	5 847	6 186
5.6 - REVENUE					2 437	2 437	4 556	4 825	5 105
					637	637	750	794	840
<b>Vote 6 - COMMUNITY SERVICE</b>									
6.1 - Admin		46 739	50 276	-	30 656	30 656	31 235	32 887	34 794
6.2 - Libraries		9 952	10 113		5 490	5 490	4 808	4 901	5 185
6.3 - HIV/AIDS					2 465	2 465	2 680	2 838	3 003
6.4 - Refuse		27 051	30 053		430	430	461	488	516
6.5 - Street Sweeping					11 109	11 109	11 620	12 306	13 019
6.6 - Sports & Recreation		9 736	10 111		828	828	858	909	962
6.7 - Cemeteries					6 281	6 281	6 539	6 924	7 326
6.8 - Civil Protection & Fire Protection					141	141	141	149	157
6.9 - Traffic Services					886	886	913	967	1 023
6.10 - EPWP					3 026	3 026	3 216	3 406	3 603
<b>Vote 7 - TECHNICAL SERVICES</b>									
7.1 - Admin		97 512	101 307	-	170 543	170 543	174 039	187 327	200 126
7.2 - PUBLIC WORKS					5 707	5 707	3 207	3 397	3 594
7.3 - WORKSHOPS		263	301		3 566	3 566	3 844	4 071	4 307
7.4 - ELEC ADMIN					1 698	1 698	1 848	1 957	2 070
7.5 - STREETS		11 857	14 678		654	654	694	735	777
7.6 - AERODROME					63 219	63 219	62 974	69 709	73 752
					5	5	5	5	6



EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

EC/31 Inxuba Temenluba - Table A3 Budgeted Financial Performance (Revenue and Expenditure of Municipal Corp.)												
Vote Description		Ref	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework					
			Audited Outcome	2014/15	2015/16	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand												
7.7 - HOUSING			2 125	2 363		1 533	1 411	1 533	1 733	1 835	1 942	855
7.8 - BUILDING ADMIN						1 386	2 827	1 386	763	809		112 823
7.9 - ELECTRIC DISTRIBUTION			83 267	83 966		92 775	92 775	92 775	98 971	104 810		
Vote 8 - IPED			8 762	9 182	-	15 639	18 579	15 639	15 839	16 773	17 799	
8.1 - ADMIN			6 550	6 861		3 484	3 949	3 484	3 534	3 743	3 960	
8.2 - MUSEUM						1 751	1 713	1 751	526	557	589	
8.3 - TOURISM						115	117	115	2 255	2 388	2 527	
8.4 - COMMONAGE			2 212	2 321		2 397	3 188	2 397	2 612	2 766	2 980	
8.5 - CARAVAN PARK						2 501	2 882	2 501	120	127	134	
8.6 - SMME						496	466	496	1 601	1 695	1 794	
8.7 - CRADOCK SPA						2 475	2 732	2 475	2 566	2 717	2 875	
8.8 - IDP						1 940	3 434	1 940	584	619	654	
8.9 - TOWN PLANNING						479	97	479	2 040	2 161	2 286	
Vote 9 -			-	-	-	-	-	-	-	-	-	-
Vote 10 -			-	-	-	-	-	-	-	-	-	-

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)/A

[illegible]

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Table A5 Budgeted Financial Performance (revenue and expenditure) - medium term forecast																																
Vote Description		Ref	2013/14			2014/15			2015/16			Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework																
			Audited Outcome			Audited Outcome			Audited Outcome			Original Budget			Adjusted Budget			Full Year Forecast			Budget Year 2017/18			Budget Year +1 2018/19			Budget Year +2 2019/20					
R thousand																																
Vote 15 -																																

**References**

1. Insert 'Vote': e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote



EC131 Inxuba Yethemba - Table A4 Budgeted Financial Performance (revenue and expenditure)

2017/18 Medium Term Revenue & Expenditure Framework												
Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue By Source</b>												
Property rates	2		23 765	24 835	-	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2		92 127	101 376	-	130 056	130 056	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2		14 765	15 835	-	22 325	22 325	22 325	22 325	24 246	25 676	27 165
Service charges - other			19 911	9 486	-	15 439	16 165	15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment						3 051	2 076	3 051	3 051	2 254	2 387	2 526
Interest earned - external investments						109	109	109	109	118	125	132
Interest earned - outstanding debtors						8 570	8 570	8 570	8 570	9 307	9 856	10 428
Dividends received						-	-	-	-	1 059	1 122	1 187
Fines, penalties and forfeits			135	145	-	616	616	616	616	669	709	750
Licences and permits						2 739	4 669	2 739	2 739	5 071	5 370	5 681
Agency services						-	-	-	-	-	-	-
Transfers and subsidies			51 588	70 554	-	52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other revenue	2		17 521	19 680	-	8 952	8 952	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE										2 700	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>229 812</b>	<b>241 911</b>	<b>-</b>	<b>270 603</b>	<b>287 893</b>	<b>270 603</b>	<b>270 603</b>	<b>305 909</b>	<b>321 151</b>	<b>349 561</b>
<b>Expenditure By Type</b>												
Employee related costs	2		63 984	67 379	-	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors			6 236	6 521	-	8 343	8 343	8 343	8 343	7 150	7 643	8 163
Debt impairment	3					10 851	10 851	10 851	10 851	11 513	12 397	13 144
Depreciation & asset impairment	2		59 213	61 252	-	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges			1 965	2 125	-	2 443	2 443	2 443	2 443	2 592	2 770	2 959
Bulk purchases	2		69 521	71 213	-	73 200	73 200	73 200	73 200	77 665	83 024	88 670
Other materials	8		2 521	2 752	-	3 940	3 940	3 940	3 940	4 180	4 469	4 773
Contracted services			-	-	-	5 726	9 726	5 726	9 726	7 000	7 483	7 992
Transfers and subsidies			-	-	-	-	2 225	-	-	2 361	2 524	2 695
Other expenditure	4, 5		13 556	16 903	-	40 163	47 244	40 163	47 244	48 000	51 312	54 801
Loss on disposal of PPE						2 225			2 225			
<b>Total Expenditure</b>			<b>216 997</b>	<b>228 145</b>	<b>-</b>	<b>280 191</b>	<b>294 173</b>	<b>277 965</b>	<b>294 174</b>	<b>301 926</b>	<b>322 759</b>	<b>344 707</b>
<b>Surplus/(Deficit)</b>			<b>12 816</b>	<b>13 767</b>	<b>-</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>3 983</b>	<b>(1 608)</b>	<b>4 855</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)										25 313	29 014	40 154
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			6	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)												
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>12 816</b>	<b>13 767</b>	<b>-</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>
Taxation												
<b>Surplus/(Deficit) after taxation</b>			<b>12 816</b>	<b>13 767</b>	<b>-</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>
Attributable to minorities												
<b>Surplus/(Deficit) attributable to municipality</b>			<b>12 816</b>	<b>13 767</b>	<b>-</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>
Share of surplus/ (deficit) of associate			7									
<b>Surplus/(Deficit) for the year</b>			<b>12 816</b>	<b>13 767</b>	<b>-</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (includes Joint Ventures)

EC131 Inxuba Yethemba - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	177	-	7 053	7 053	7 053	-	7 483	7 999	8 543
Vote 7 - TECHNICAL SERVICES		-	20 480	-	25 317	25 317	25 317	-	26 661	27 015	27 611
Vote 8 - PED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - PED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		3 470	3 810	-	10 058	5 000	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633	-	1 378	5 000	1 378	1 378	1 482	1 563	1 669
Sport and recreation		232	177	-	7 053	-	7 053	7 053	7 483	7 999	8 543
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	1 628	-	1 628	1 628	1 727	1 846	1 971
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Energy sources		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154
<b>Funded by:</b>											
National Government		15 044	20 657	-	27 369	31 669	27 369	27 369	25 313	29 014	40 154
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	5 000	5 000	5 000	5 000	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	15 044	20 657	-	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	9 031	8 000	8 000
<b>Total Capital Funding</b>	7	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by functional classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure).
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
7. Total Capital Funding must balance with Total Capital Expenditure.
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

EC131 Inxuba Yethemba - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source												
Property rates	2		23 765	24 835	–	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2		92 127	101 376	–	130 056	130 056	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2		–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2		–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2		14 765	15 835	–	22 325	22 325	22 325	22 325	24 246	25 676	27 165
Service charges - other			19 911	9 485	–	15 439	16 165	15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment						3 051	2 076	3 051	3 051	2 254	2 387	2 526
Interest earned - external investments						109	109	109	109	118	125	132
Interest earned - outstanding debtors						8 570	8 570	8 570	8 570	9 307	9 856	10 428
Dividends received							–			1 059	1 122	1 187
Fines, penalties and forfeits			135	145	–	616	616	616	616	669	709	750
Licences and permits						2 739	4 669	2 739	2 739	5 071	5 370	5 681
Agency services							–					
Transfers and subsidies			61 588	70 554	–	52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other revenue	2		17 521	19 680	–	8 952	8 952	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE										2 700	–	–
Total Revenue (excluding capital transfers and contributions)			229 812	241 911	–	270 603	287 893	270 603	270 603	305 909	321 151	349 561
Expenditure By Type												
Employee related costs	2		63 984	67 379	–	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors			6 236	6 521	–	8 343	8 343	8 343	8 343	7 150	7 643	8 163
Debt impairment	3					10 851	10 851	10 851	10 851	11 513	12 307	13 144
Depreciation & asset impairment	2		59 213	61 252	–	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges			1 965	2 125	–	2 443	2 443	2 443	2 443	2 592	2 770	2 959
Bulk purchases	2		69 521	71 213	–	73 200	73 200	73 200	73 200	77 665	83 024	88 670
Other materials	8		2 521	2 752	–	3 940	3 940	3 940	3 940	4 180	4 469	4 773
Contracted services			–	–	–	5 726	9 726	5 726	9 726	7 000	7 483	7 992
Transfers and subsidies			–	–	–	–	2 225	–	–	2 361	2 524	2 695
Other expenditure	4, 5		13 556	16 903	–	40 163	47 244	40 163	47 244	48 000	51 312	54 801
Loss on disposal of PPE						2 225			2 225			
Total Expenditure			216 997	228 145	–	280 191	294 173	277 965	294 174	301 926	322 759	344 707
Surplus/(Deficit)			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	3 983	(1 608)	4 855
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)										25 313	29 014	40 154
Transfers and subsidies - capital (in-kind - all)	6		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Taxation												
Surplus/(Deficit) after taxation			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Attributable to minorities												
Surplus/(Deficit) attributable to municipality			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Share of surplus/ (deficit) of associate	7											
Surplus/(Deficit) for the year			12 816	13 767	–	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009

**References**

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item, e.g. employee costs

5. Repairs &amp; maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method (Includes Joint Ventures)



EC131 Inxuba Yethemba - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	177	-	7 053	7 053	7 053	-	7 483	7 999	8 543
Vote 7 - TECHNICAL SERVICES		-	20 480	-	25 317	25 317	25 317	-	25 861	27 015	27 611
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
<b>Capital Expenditure - Functional</b>											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		3 470	3 810	-	10 058	5 000	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633	-	1 378	5 000	1 378	1 378	1 462	1 563	1 669
Sport and recreation		232	177	-	7 053	-	7 053	7 053	7 483	7 999	8 543
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	1 628	-	1 628	1 628	1 727	1 848	1 971
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Energy sources		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154
<b>Funded by:</b>											
National Government		15 044	20 657	-	27 369	31 669	27 369	27 369	25 313	29 014	40 154
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	5 000	5 000	5 000	5 000	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	15 044	20 657	-	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8	-	-	-	-	-	-	-	9 031	8 000	8 000
<b>Total Capital Funding</b>	7	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154

**References**

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
3. Capital expenditure by functional classification must reconcile to the appropriations by vote.
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure).
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
7. Total Capital Funding must balance with Total Capital Expenditure.
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

EC131 Inxuba Yethemba - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

[illegible]

4.1 - ADMIN																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
-------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Vote 8 - IPED  
8.1 - ADMIN  
8.2 - MUSEUM  
8.3 - TOURISM  
8.4 - COMMONAGE  
8.5 - CARAVAN PARK  
8.6 - SMME  
8.7 - CRADOCK SPA  
8.8 - IDP  
8.9 - TOWN PLANNING

Vote 9 -

Vote 10 -

Vote 11 -

.....

.....

.....


.....

Vote 12 -

Vote 13 -

Vote 14 -

Vote 15 -



[illegible]

EC131 Inxuba Yethemba - Table A6 Budgeted Financial Position

EC131 Inxuba Yethemba - Table A6 Budgeted Financial Position											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash		5 213	7 521		3 151		3 151	3 151	3 343	3 574	3 817
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	18 033	7 891	-	8 639	-	8 639	8 639	9 166	9 798	10 465
Other debtors		378	3 817		4 196		4 196	4 196	4 452	4 759	5 082
Current portion of long-term receivables		6 326	6 591		9 182		9 182	9 182	9 742	10 414	11 122
Inventory	2	861	712		837		837	837	888	950	1 014
Total current assets		30 810	26 532	-	26 005	-	26 005	26 005	27 591	29 495	31 500
Non current assets											
Long-term receivables											
Investments											
Investment property		32 889	32 889		45 444		45 444	45 444	48 216	51 543	55 048
Investment in Associate											
Property, plant and equipment	3	654 276	686 354	-	571 547	-	571 547	571 547	606 411	648 254	692 335
Agricultural											
Biological											
Intangible		225	225								
Other non-current assets		4 724	4 724		5 422		5 422	5 422	5 753	6 150	6 568
Total non current assets		692 114	724 202	-	622 413	-	622 413	622 413	660 381	705 947	753 951
TOTAL ASSETS		722 925	750 734	-	648 418	-	648 418	648 418	687 972	735 442	785 452
LIABILITIES											
Current liabilities											
Bank overdraft	1		4 537								
Borrowing	4			-		-		-			
Consumer deposits		4 113	4 248		5 420		5 420	5 420	5 750	6 147	6 565
Trade and other payables	4	53 978	54 609	-	66 401	-	66 401	66 401	70 452	75 313	80 434
Provisions		16 450	102 224		106 761		106 761	106 761	113 273	121 089	129 323
Total current liabilities		74 542	165 617	-	178 582	-	178 582	178 582	189 476	202 549	216 323
Non current liabilities											
Borrowing		1 182	482	-	-	-	-	-	-	-	-
Provisions		64 776	38 605	-	62 975	-	-	62 975	66 816	71 427	76 284
Total non current liabilities		65 958	39 088	-	62 975	-	-	62 975	66 816	71 427	76 284
TOTAL LIABILITIES		140 500	204 705	-	241 557	-	178 582	241 557	256 292	273 976	292 606
NET ASSETS	5	582 425	546 029	-	406 861	-	469 836	406 861	431 680	461 465	492 845
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		582 425	546 029	-	406 861	-	469 836	406 861	431 680	461 465	492 845
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	582 425	546 029	-	406 861	-	469 836	406 861	431 680	461 465	492 845

## References

- 1 Detail to be provided in Table SA3
- 2 Include completed low cost housing to be transferred to beneficiaries within 12 months
- 3 Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
- 4 Detail to be provided in Table SA3. Includes reserves to be funded by statute
- 5 Net assets must balance with Total Community Wealth/Equity

EC131 Inxuba Yethemba - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		22 397	30 288		25 379		25 379	25 379	30 451	32 247	34 118
Service charges		127 948	91 799		92 612		92 612	92 612	123 989	131 305	138 920
Other revenue		72 104	7 249		6 784		6 784	6 784	17 515	18 549	19 625
Government - operating	1	47 718	63 447		68 597		68 597	68 597	54 380	57 641	70 768
Government - capital	1	12 600	27 193		19 374		19 374	19 374	25 313	29 014	40 154
Interest		7 027	9 083		6 784		6 784	6 784	6 633	7 024	7 432
Dividends									-	-	-
Payments											
Suppliers and employees		(268 682)	(226 512)		(77 545)		(77 545)	(77 545)	(212 426)	(227 083)	(242 525)
Finance charges		(1 287)	(1 462)		(1 287)		(1 287)	(1 287)	(2 514)	(2 687)	(2 870)
Transfers and Grants	1	(31 170)			(2 136)		(2 136)	(2 136)	(6 790)	(2 448)	(2 615)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(11 345)	1 084	-	138 562	-	138 562	138 562	36 552	43 562	63 007
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(14 534)			(88 236)		(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 534)	-	-	(88 236)	-	(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans					(482)		(482)	(482)	-	-	-
Borrowing long term/refinancing					(773)		(773)	(773)	-	-	-
Increase (decrease) in consumer deposits					220		220	220	-	-	-
Payments											
Repayment of borrowing		(699)	(429)						-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(699)	(429)	-	(1 036)	-	(1 036)	(1 036)	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(26 578)	655	-	49 290	-	49 290	49 290	2 208	6 848	23 797
Cash/cash equivalents at the year begin:	2	52 210	25 633		4 218		4 218	4 218	800	3 008	9 857
Cash/cash equivalents at the year end:	2	25 633	26 287	-	53 508	-	53 508	53 508	3 008	9 857	33 654

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

EC131 Inxuba Yethemba - Table A8 Cash backed reserves/accumulated surplus reconciliation

2016/17 Medium Term Revenue & Expenditure - Table A6 Cash based reserves/accumulated surplus reconciliation												
Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Cash and investments available</b>												
	Cash/cash equivalents at the year end	1	25 633	26 287	-	53 508	-	53 508	53 508	3 008	9 857	33 654
	Other current investments > 90 days		(20 420)	(23 303)	-	(50 357)	-	(50 357)	(50 357)	335	(6 283)	(29 837)
	Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>			<b>5 213</b>	<b>2 985</b>	<b>-</b>	<b>3 151</b>	<b>-</b>	<b>3 151</b>	<b>3 151</b>	<b>3 343</b>	<b>3 574</b>	<b>3 817</b>
<b>Application of cash and investments</b>												
	Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
	Unspent borrowing		-	-	-	-	-	-	-	-	-	-
	Statutory requirements	2										
	Other working capital requirements	3	29 632	45 773	-	59 059	-	59 059	59 059	60 997	65 205	69 639
	Other provisions											
	Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
	Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>			<b>29 632</b>	<b>45 773</b>	<b>-</b>	<b>59 059</b>	<b>-</b>	<b>59 059</b>	<b>59 059</b>	<b>60 997</b>	<b>65 205</b>	<b>69 639</b>
<b>Surplus(shortfall)</b>			<b>(24 420)</b>	<b>(42 788)</b>	<b>-</b>	<b>(55 908)</b>	<b>-</b>	<b>(55 908)</b>	<b>(55 908)</b>	<b>(57 654)</b>	<b>(61 631)</b>	<b>(65 822)</b>

**References**

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	-	-	-	34 344	35 014	46 154
Roads Infrastructure		-	-	-	-	-	-	11 769	12 581	13 436
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	11 903	11 025	20 534
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	23 672	23 606	33 970
Community Facilities		-	-	-	-	-	-	8 945	9 562	10 212
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	8 945	9 562	10 212
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	1 727	1 846	1 971
Other Assets		-	-	-	-	-	-	1 727	1 846	1 971
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-</								

Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	<b>4</b>	-	-	-	-	-	11 769	12 581	13 436
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	11 903	11 025	20 534
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	23 672	23 606	33 970
Community Facilities	-	-	-	-	-	-	8 945	9 562	10 212
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	8 945	9 562	10 212
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	1 727	1 846	1 971
Other Assets	-	-	-	-	-	-	1 727	1 846	1 971
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		-	-	-	-	-	34 344	35 014	46 154
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	-	-	-	-	-	-	-	-
Roads Infrastructure	-	10 144	79 154	-	85 882	-	85 882	91 121	97 408
Storm water Infrastructure	-	-	35 433	-	38 445	-	38 445	40 790	43 604
Electrical Infrastructure	-	-	2 841	-	-	-	-	-	-
Water Supply Infrastructure	-	-	1 500	-	-	-	-	-	-
Sanitation Infrastructure	-	-	42 203	-	10 058	-	10 058	10 571	11 408
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	10 144	161 131	-	134 385	-	134 385	142 582	152 421
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>10 144</b>	<b>161 131</b>	<b>-</b>	<b>134 385</b>	<b>-</b>	<b>134 385</b>	<b>142 582</b>	<b>152 421</b>
<b>EXPENDITURE OTHER ITEMS</b>		-	-	-	-	-	-	-	-
Depreciation	7	-	-	-	-	-	66 466	69 992	73 729
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	20 300	21 518	22 809



Roads Infrastructure	-	-	-	-	-	-	9 900	10 494	11 124
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	-	-	-	-	-	-	<b>9 900</b>	<b>10 494</b>	<b>11 124</b>
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	6 400	6 784	7 191
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	-	-	-	-	-	-	<b>6 400</b>	<b>6 784</b>	<b>7 191</b>
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	4 000	4 240	4 494
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	-	-	-	-	-	-	<b>86 766</b>	<b>91 510</b>	<b>96 538</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&amp;M as a % of PPE</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.3%	3.3%	3.3%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	14.0%	14.0%	14.0%

#### References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

EC131 Inxuba Yethemba - Table A10 Basic service delivery measurement

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min.service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)								15 000	15 000	15 000
Water (kilolitres per household per month)								72	72	72
Sanitation (kilolitres per household per month)								72	72	72
Sanitation (Rand per household per month)								47	47	47
Electricity (kwh per household per month)								72	72	72
Refuse (average litres per week)										
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)								5	5	5
Property rates: exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	5	5	5

**References**

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

EC131 Inxuba Yethemba - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework										
		2013/14 Audited Outcome	2014/15 Audited Outcome	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
<b>REVENUE ITEMS:</b>												
<b>Property Rates</b>	6											
Total Property Rates		23 765	24 825		26 366	41 000	26 366	26 366	43 501	46 068	48 739	
less Revenue Foregone (exemptions, reductions and reliefs and impermissible values in excess of section 17 of MPR4)												
<b>Net Property Rates</b>	6	23 765	24 825	-	26 366	41 000	26 366	26 366	43 501	46 068	48 739	
<b>Service charges - electricity revenue</b>												
Total Service charges - electricity revenue		92 127	101 376		130 056	130 056	130 056	130 056	141 241	149 574	158 247	
less Revenue Foregone (in excess of 50 kwh per indigent household per month)												
less Cost of Free Basic Services (50 kwh per indigent household per month)												
<b>Net Service charges - electricity revenue</b>	6	92 127	101 376	-	130 056	130 056	130 056	130 056	141 241	149 574	158 249	
<b>Service charges - water revenue</b>												
Total Service charges - water revenue												
less Revenue Foregone (in excess of 8 kwh per indigent household per month)												
less Cost of Free Basic Services (8 kwh per indigent household per month)												
<b>Net Service charges - water revenue</b>												
<b>Service charges - sanitation revenue</b>												
Total Service charges - sanitation revenue												
less Revenue Foregone (in excess of free sanitation service to indigent households)												
less Cost of Free Basic Services (free sanitation service to indigent households)												
<b>Net Service charges - sanitation revenue</b>	6											
<b>Service charges - refuse revenue</b>												
Total refuse removal revenue		14 765	15 835		22 325	22 325	22 325	22 325	24 246	25 676	27 165	
Total landfill revenue												
less Revenue Foregone (in excess of one removed a week to indigent households)												
less Cost of Free Basic Services (removed once a week to indigent households)												
<b>Net Service charges - refuse revenue</b>		14 765	15 835	-	22 325	22 325	22 325	22 325	24 246	25 676	27 165	
<b>Other Revenue by source</b>												
Fuel Levy												
Other Revenue		17 521	19 840	-	8 952	8 952	8 952	8 952	9 722	10 295	10 883	
<b>Total Other Revenue</b>	3	17 521	19 840	-	8 952	8 952	8 952	8 952	9 722	10 295	10 883	

EXPENDITURE ITEMS		2	63 984	67 379	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Employee related costs											
Basic Salaries and Wages											
Pension and UF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
sub-total		4	83 984	87 379	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Less: Employees costs capitalised to PPE		5									
Total Employee related costs		1	83 984	87 379	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Contributions recognised - capital											
Less contributions by contract											
Total Contributions recognised - capital			-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment			59 213	61 252	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment		10	59 213	61 252	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Built purchases											
Electrical Bulk Purchases		1	69 521	71 213	73 200	73 200	73 200	73 200	77 665	83 024	88 670
Water Bulk Purchases											
Total built purchases		1	69 521	71 213	73 200	73 200	73 200	73 200	77 665	83 024	88 670
Transfers and grants											
Cash transfers and grants			-	-	-	-	-	-	-	-	-
Non-cash transfers and grants			-	-	-	2 225	-	-	2 361	2 524	2 665
Total transfers and grants		1	-	-	-	2 225	-	-	2 361	2 524	2 665
Contracted services											
Less services provided by contract					5 726	9 726	5 726	9 726			

<b>sub-total</b>									
<b>Allocations to organs of state:</b> Electricity Water Sanitation Other	-	-	-	5 726	9 726	5 726	9 726	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	5 726	9 726	5 726	9 726	7 000	7 002
<b>Total contracted services</b>	-	-	-	5 726	9 726	5 726	9 726	7 000	7 002
<b>Other Expenditure By Type</b> Collection costs Contributions to 'other' provisions Consultant fees Audit fees General expenses List Other Expenditure by Type	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	13 556	16 903	-	40 163	47 244	40 163	47 244	48 000	54 801
<b>Total 'Other' Expenditure</b>	13 556	16 903	-	40 163	47 244	40 163	47 244	48 000	54 801
<b>BY Expenditure Item</b>	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-	-	-
Other Expenditure	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	-	-	-	-	-	-	-	-

check

#### References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (set separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'Revenue Reserve'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)



**EC131 Inxuba Yethemba - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

CC131 Inxuba Yethemba - Supporting Table SA3 Supporting detail to Budgeted Financial Position											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Call investment deposits											
Call deposits											
Other current investments											
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
Consumer debtors											
Consumer debtors		18 033	7 891		8 639		8 639	8 639	9 166	9 798	10 465
Less: Provision for debt impairment											
Total Consumer debtors	2	18 033	7 891	-	8 639	-	8 639	8 639	9 166	9 798	10 465
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		654 276	686 364		571 547		571 547	571 547	606 411	648 254	692 335
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	654 276	686 364	-	571 547	-	571 547	571 547	606 411	648 254	692 335
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		53 978	54 609		66 401		66 401	66 401	70 452	75 313	80 434
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	53 978	54 609	-	66 401	-	66 401	66 401	70 452	75 313	80 434
Non-current liabilities - Borrowing											
Borrowing	4	1 182	482								
Finance leases (including PPP asset element)											
Total Non-current liabilities - Borrowing		1 182	482	-	-	-	-	-	-	-	-
Provisions - non-current											
Retirement benefits		64 776	38 605		62 975		62 975	62 975	66 816	71 427	76 284
List other major provision items											
Less: Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		64 776	38 605	-	62 975	-	62 975	62 975	66 816	71 427	76 284
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance									37 521	44 021	31 275
GRAP adjustments											
Restated balance		-	-	-	-	-	-	-	37 521	44 021	31 275
Surplus/(Deficit)		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	66 816	71 427	76 284
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves									-	-	-
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	66 816	71 427	76 284
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											



EC131 Inxuba Yethemba - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Good Governance & Municipal transformation	To ensure development and implementation of improved systems of communication, public participation, and good governance in line with applicable laws and regulations by June 2022 to achieve clean administration									11 675	13 009	14 344
Institutional Transformation	Institutional Strategic Objective To ensure effective implementation and monitoring of municipal systems to achieve clean administration									490	595	6 101
Local Economic Development	INSTITUTIONAL STRATEGIC OBJECTIVE TO PROMOTE FACILITATE AND IMPROVE									6 550	8 953	10 256
Financial Viability	To maintain and improve financial viability of the Municipality by June 2022									196 703	206 571	224 571
Service Delivery	Institutional Strategic Objective: To provide, improve and maintain infrastructure and basic services to local communities and/ or households by June 2022									90 491	92 022	94 290
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	305 909	321 151	349 561

## References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

EC131 Inxuba Yethemba - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Supporting Table SAS Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Good Governance & Municipal transformation	To ensure development and implementation of improved systems of communication, public participation, and good									32 482	32 867	36 356
										-	-	-
Good Governance & Municipal transformation	Institutional Strategic Objective: To ensure development and implementation of improved systems of communication, public									6 810	4 843	5 879
Institutional Transformation	Institutional Strategic Objective: To ensure effective implementation and monitoring of municipal systems to achieve									19 506	25 076	28 781
										-	-	-
Local Economic Development	INSTITUTIONAL STRATEGIC OBJECTIVE: TO PROMOTE, FACILITATE AND IMPROVE									10 720	15 350	18 815
										-	-	-
Financial Viability	To maintain and improve financial viability of the Municipality by June 2022									55 198	69 900	72 461
										-	-	-
Service Delivery	Institutional Strategic Objective: To provide, improve and maintain infrastructure and basic services to local communities and/or									166 209	174 722	182 415
Allocations to other priorities												
Total Expenditure				1	-	-	-	-	-	301 926	322 759	344 707
References												

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

EC131 Inxuba Yethemba - Supporting Table SA8 Performance indicators and benchmarks

EC 151 Inkubisa Yemimba - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.2%	1.1%	0.0%	0.9%	0.8%	0.9%	0.8%	0.9%	0.9%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.6%	1.5%	0.0%	1.1%	1.0%	1.1%	1.1%	1.0%	1.1%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.9%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	0.4	0.2	-	0.1	-	0.1	0.1	0.1	0.1	0.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.2	-	0.1	-	0.1	0.1	0.1	0.1	0.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	-	0.0	-	0.0	0.0	0.0	0.0	0.0
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %		99.9%	80.6%	0.0%	60.8%	0.0%	60.8%	60.8%	70.0%	70.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.9%	80.6%	0.0%	60.8%	0.0%	60.8%	60.8%	70.0%	70.0%	70.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.8%	7.6%	0.0%	8.1%	0.0%	8.1%	8.1%	7.6%	7.6%	7.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))										
Creditors to Cash and Investments		210.6%	207.7%	0.0%	124.1%	0.0%	124.1%	124.1%	234.9%	764.1%	239.0%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.8%	27.9%	0.0%	26.1%	25.8%	26.1%	27.2%	24.5%	25.0%	24.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		29.0%	29.3%	28.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		6.8%	6.7%	6.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	26.6%	26.2%	0.0%	24.1%	22.6%	24.1%	24.1%	22.6%	23.0%	22.6%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	17.7	-	-	-	-	-	32.8	35.8	35.5	37.5
ii O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16.4%	12.1%	0.0%	11.2%	0.0%	11.2%	11.2%	10.5%	10.6%	10.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	2.0	-	3.4	-	3.4	3.2	0.2	0.5	1.8
<b>References</b>											

References

1 Consumer debtors > 12 months old are excluded from current assets

2 Only include if services provided by the municipality

EC131 Inxuba Yethemba Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	25 633	26 287	-	53 508	-	53 508	53 508	3 008	9 857	33 654
Cash + investments at the yr end less applications - R'000	18(1)b	2	(24 420)	(42 788)	-	(55 908)	-	(55 908)	(55 908)	(57 654)	(61 631)	(65 822)
Cash year end/monthly employee/supplier payments	18(1)b	3	2.1	2.0	-	3.4	-	3.4	3.2	0.2	0.5	1.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	12 816	13 767	-	(9 586)	(6 280)	(7 363)	(23 571)	29 296	27 406	45 009
Service charge rev % change - macro CPIIX target exclusive	18(1)a.(2)	5	N.A.	(5.4%)	(106.0%)	(6.0%)	1.9%	(13.3%)	(6.0%)	(0.7%)	(0.1%)	(0.2%)
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	132.2%	75.5%	0.0%	57.2%	0.0%	57.2%	57.2%	69.4%	69.4%	69.4%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	0.0%	0.0%	0.0%	5.6%	5.2%	5.6%	5.6%	5.2%	5.3%	5.3%
Capital payments % of capital expenditure	18(1)c.19	8	0.0%	0.0%	0.0%	272.6%	0.0%	272.6%	0.0%	100.0%	104.9%	85.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(26.0%)	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	6.9%	6.8%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.6%	3.3%	3.3%	3.3%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection



EC131 Inxuba Yethemba - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Current Year 2016/17</b>																	
<b>Valuation:</b>																	
No. of properties		4 451	6	152	922	32	1 270	35	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		166	-	19	-	1	4	10	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		8 456 000	-	10 207 800	-	19 832 000	174 500	366 000	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		4	4	4	4	4	4	4	0	0	0	0	0	0	0	1	0
Frequency of valuation (select)		5	5	5	5	5	5	5	0	0	0	0	0	0	0	5	0
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	0	0	0	0	0	0	0	Market	0
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	0	0	0	0	0	0	0	Land & impr.	0
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	0	0	0	0	0	0	0	Yes	0
Flat rate used? (Y/N)		No	No	No	No	No	No	No	0	0	0	0	0	0	0	No	0
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	0	0	0	0	0	0	0	Variable	0
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)																	
Total land value (Rm)																	
Total value of improvements (Rm)																	
Total market value (Rm)																	
<b>Rating:</b>																	
Average rate																	
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions/reductions/discounts (R'000)																	

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10 26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

EC131 Inxuba Yethemba - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Budget Year 2017/18</b>																	
<b>Valuation:</b>																	
No. of properties		14 241	25	644	2 288	210	1 101	60	11	-	15	5	-	-	-	10	-
No. of sectional title property values																	
No. of unreasonable difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
<b>Total valuation reductions:</b>																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3	800	-	1 000	-	-	-	1 200									
Rate revenue budget (R'000)		800	-	1 000	-	-	-	1 200									
Rate revenue expected to collect (R'000)		0	0	0				0									
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
<b>Total rebates, exemptions, discounts (R'000)</b>																	

**References**

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10 26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons



EC131 Inxuba Yethemba - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	50 716	53 837	66 751
Local Government Equitable Share								37 704	39 437	40 691
Finance Management								2 145	2 400	2 660
Integrated National Electrification Programme								9 000	12 000	22 400
EPWP Incentive								1 079		
Municipal Systems Improvement								788		1 000
Cogta - financial management support										
Provincial Government:		-	-	-	-	-	-	3 664	3 804	4 017
Sport and Recreation								2 510	2 656	2 805
Cogta - financial management support								1 154	1 148	1 212
District Municipality:		-	-	-	-	-	-	-	-	-
Finance Management Support								-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	-	-	-	-	-	54 380	57 641	70 768
<b>Capital Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	25 313	29 014	40 154
Municipal Infrastructure Grant (MIG)								16 313	17 014	17 754
Integrated National Electrification Programme								9 000	12 000	22 400
Provincial Government:		-	-	-	-	-	-	-	-	-
Small Town Revitalisation								-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Finance Management Support										
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	25 313	29 014	40 154
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		-	-	-	-	-	-	79 693	86 655	110 922

**References**

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

EC131 Inxuba Yethemba - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	50 716	53 837	66 751
Local Government Equitable Share								37 704	39 437	40 691
Finance Management								2 145	2 400	2 660
Integrated National Electrification Programme								9 000	12 000	22 400
EPWP Incentive								1 079		
Municipal Systems Improvement								788		1 000
Cogta - financial management support										
Provincial Government:		-	-	-	-	-	-	3 664	3 804	4 017
Sport and Recreation								2 510	2 656	2 605
Cogta - financial management support								1 154	1 148	1 212
District Municipality:		-	-	-	-	-	-	-	-	-
Finance Management Support										
Other grant providers:		-	-	-	-	-	-	-	-	-
0										
<b>Total operating expenditure of Transfers and Grants:</b>		-	-	-	-	-	-	54 380	57 641	70 768
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	25 313	29 014	40 154
Municipal Infrastructure Grant (MIG)								16 313	17 014	17 754
Integrated National Electrification Programme								9 000	12 000	22 400
Provincial Government:		-	-	-	-	-	-	-	-	-
Small Town Revitalisation								-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Finance Management Support								-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	25 313	29 014	40 154
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	79 693	86 655	110 922

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

EC131 Inxuba Yethemba - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>											
<b>Cash Transfers to other municipalities</b>											
Insert description	1										
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
Insert description	2										
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
Insert description	3										
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
Insert description											
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
Insert description											
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	<b>6</b>	-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other municipalities</b>											
Insert description	1										
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
Insert description	2										
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
Insert description	3										
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
Insert description	4										
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
Insert description	5										
house holds						2 225			2 361	2 524	2 695
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	2 225	-	-	2 361	2 524	2 695
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	2 225	-	-	2 361	2 524	2 695
<b>TOTAL TRANSFERS AND GRANTS</b>	<b>6</b>	-	-	-	-	2 225	-	-	2 361	2 524	2 695

**References**

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

EC131 Inxuba Yethemba - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Rat	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers and Other)</b>	1									
Basic Salaries and Wages										
Pension and UF Contributions										
Medical Aid Contributions										
Motor Vehicle Allowance										
Cellphone Allowance								31	33	38
Housing Allowances										
Other benefits and allowances								7 119	7 810	8 128
Sub Total - Councillors								7 150	7 843	8 163
% increase	4								8.9%	8.9%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages								8 486	8 875	7 357
Pension and UF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Postretirement benefit obligations	6									
Sub Total - Senior Managers of Municipality								8 486	8 875	7 357
% increase	4								8.0%	7.0%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages								60 550	64 183	68 675
Pension and UF Contributions								10 471	11 099	11 876
Medical Aid Contributions								2 017	2 139	2 287 444 35
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3							1 932	2 016	2 157
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3							91	64 183 37	99
Payments in lieu of leave										
Long service awards										
Postretirement benefit obligations	6									
Sub Total - Other Municipal Staff								73 000	79 500	85 063
% increase	4								8.0%	7.0%
<b>Total Parent Municipality</b>								88 636	94 019	100 585
									6.1%	7.0%
<b>Board Members of Entities</b>										
Basic Salaries and Wages										
Pension and UF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Postretirement benefit obligations	6									
Sub Total - Board Members of Entities										
% increase	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages										
Pension and UF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Postretirement benefit obligations	6									
Sub Total - Senior Managers of Entities										
% increase	4									
<b>Other Staff of Entities</b>										
Basic Salaries and Wages										
Pension and UF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Postretirement benefit obligations	6									
Sub Total - Other Staff of Entities										
% increase	4									
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>								88 636	94 019	100 585
% increase	4								6.1%	7.0%
<b>TOTAL MANAGERS AND STAFF</b>	5.7							81 486	86 375	92 422

**References**

1. Include Loans and advances where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

**Column Definitions**

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year

H and I. The indicative projection



**EC131 Inxuba Yethemba - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

<b>Disclosure of Salaries, Allowances &amp; Benefits 1.</b>	<b>Ref</b>	<b>No.</b>	<b>Salary</b>	<b>Contributions</b>	<b>Allowances</b>	<b>Performance Bonuses</b>	<b>In-kind benefits</b>	<b>Total Package</b>
<b>Rand per annum</b>				<b>1.</b>				<b>2.</b>
<b>Councillors</b>	3							
Speaker	4		639 823					639 823
Chief Whip			449 878					449 878
Executive Mayor			799 778					799 778
Deputy Executive Mayor			-					-
Executive Committee			972 330					972 330
Total for all other councillors			4 288 190					4 288 190
<b>Total Councillors</b>	8	-	7 150 000	-	-	-		7 150 000
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1 275 049					1 275 049
Chief Finance Officer			1 042 249					1 042 249
Corporate Service Manager			1 042 249					1 042 249
Technical Manager			1 042 249					1 042 249
Community Services			1 042 249					1 042 249
IPED Manager			1 042 249					1 042 249
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total Senior Managers of the Municipality</b>	8,10	-	6 486 294	-	-	-		6 486 294
<b>A Heading for Each Entity</b>	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total for municipal entities</b>	8,10	-	-	-	-	-		-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	13 636 293	-	-	-		13 636 293

## References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

EC131 Inxuba Yethemba - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
Number	1,2		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)									18		18
Board Members of municipal entities	4										
<b>Municipal employees</b>	5										
Municipal Manager and Senior Managers	3								6		6
Other Managers	7								2	2	
Professionals			-	-	-	-	-	-	24	21	-
Finance									3	2	
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse									5	5	
Other									16	14	
Technicians			-	-	-	-	-	-	19	19	1
Finance									2	2	
Spatial/town planning									2	2	
Information Technology									1	1	1
Roads									2	2	
Electricity									8	8	
Water											
Sanitation											
Refuse											
Other									4	4	
Clerks (Clerical and administrative)									85	79	
Service and sales workers											
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators									43	32	
Elementary Occupations									209	162	
<b>TOTAL PERSONNEL NUMBERS</b>	9		-	-	-	-	-	-	406	315	25
% Increase						-	-	-	-	-	-
<b>Total municipal employees headcount</b>	6, 10								400	315	19
Finance personnel headcount	8, 10								37	29	6
Human Resources personnel headcount	8, 10								6	6	

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions



EC131 Inxuba Yethamba - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue By Source</b>																
Property rates		43 501	19 233	17 522	14 213	10 213	11 252	9 633	10 213	8 544	9 363	9 517	10 000	43 501	46 068	48 739
Service charges - electricity revenue		11 521												141 241	149 574	158 249
Service charges - water revenue														-	-	-
Service charges - sanitation revenue														-	-	-
Service charges - refuse revenue		2 020	2 020	2 020	2 020	2 020	2 020	2 020	2 020	2 020	2 020	2 020	2 020	24 246	25 676	27 165
Service charges - other		970	970	970	970	970	970	970	970	970	970	970	970	11 641	12 328	13 043
Rental of facilities and equipment		188	188	188	188	188	188	188	188	188	188	188	188	2 254	2 387	2 526
Interest earned - external investments		10	10	10	10	10	10	10	10	10	10	10	10	118	125	132
Interest earned - outstanding debts		776	776	776	776	776	776	776	776	776	776	776	776	9 307	9 656	10 428
Dividends received		88	88	88	88	88	88	88	88	88	88	88	88	1 059	1 122	1 187
Fines, penalties and forfeits		56	56	56	56	56	56	56	56	56	56	56	56	669	709	750
Licences and permits		423	423	423	423	423	423	423	423	423	423	423	423	5 071	5 370	5 681
Agency services		1 952			1 652		1 152			52 127			(2 503)	-	-	-
Transfers and subsidies		810	810	810	810	810	810	810	810	810	810	810	810	54 380	57 641	70 768
Other revenue				2 700										9 722	10 296	10 893
Gains on disposal of PPE														2 700	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>52 315</b>	<b>24 573</b>	<b>25 562</b>	<b>21 205</b>	<b>15 553</b>	<b>17 745</b>	<b>14 973</b>	<b>15 553</b>	<b>66 031</b>	<b>14 703</b>	<b>14 858</b>	<b>12 838</b>	<b>305 909</b>	<b>321 151</b>	<b>349 561</b>
<b>Expenditure By Type</b>																
Employee related costs		5 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	6 250	75 000	80 175	85 627
Remuneration of councillors		596	596	596	596	596	596	596	596	596	596	596	596	7 150	7 643	8 163
Debt impairment		959	959	959	959	959	959	959	959	959	959	959	959	11 513	12 307	13 144
Depreciation & asset impairment		5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	5 539	66 466	71 052	75 883
Finance charges		216	216	216	216	216	216	216	216	216	216	216	216	2 592	2 770	2 959
Bulk purchases		6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	6 472	77 665	83 024	88 670
Other materials		348	348	348	348	348	348	348	348	348	348	348	348	4 180	4 469	4 773
Contracted services		583	583	583	583	583	583	583	583	583	583	583	583	7 000	7 483	7 992
Transfers and subsidies		197	197	197	197	197	197	197	197	197	197	197	197	2 361	2 524	2 695
Other expenditure		4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	4 000	48 000	51 312	54 801
Loss on disposal of PPE														-	-	-
<b>Total Expenditure</b>		<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>25 161</b>	<b>301 926</b>	<b>322 759</b>	<b>344 707</b>
<b>Surplus/(Deficit)</b>		<b>37 155</b>	<b>(587)</b>	<b>402</b>	<b>(3 955)</b>	<b>(9 607)</b>	<b>(7 416)</b>	<b>(10 187)</b>	<b>(9 607)</b>	<b>40 870</b>	<b>(10 457)</b>	<b>(10 303)</b>	<b>(12 323)</b>	<b>3 983</b>	<b>(1 608)</b>	<b>4 855</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																
Transfers and subsidies - capital (in-kind - all)																
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>44 367</b>	<b>(587)</b>	<b>402</b>	<b>(3 955)</b>	<b>(3 282)</b>	<b>(7 416)</b>	<b>(10 187)</b>	<b>(6 832)</b>	<b>40 870</b>	<b>(10 457)</b>	<b>(10 303)</b>	<b>(3 323)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>44 367</b>	<b>(587)</b>	<b>402</b>	<b>(3 955)</b>	<b>(3 282)</b>	<b>(7 416)</b>	<b>(10 187)</b>	<b>(6 832)</b>	<b>40 870</b>	<b>(10 457)</b>	<b>(10 303)</b>	<b>(3 323)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>

References

1 Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC131 Inxuba Yethemba - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER																
Vote 2 - COUNCIL GENERAL																
Vote 3 - EXECUTIVE MAYOR																
Vote 4 - CORPORATE DEPARTMENT																
Vote 5 - FINANCE																
Vote 6 - COMMUNITY SERVICE																
Vote 7 - TECHNICAL SERVICES																
Vote 8 - IPED																
Vote 9 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 -																
Total Revenue by Vote																
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER																
Vote 2 - COUNCIL GENERAL																
Vote 3 - EXECUTIVE MAYOR																
Vote 4 - CORPORATE DEPARTMENT																
Vote 5 - FINANCE																
Vote 6 - COMMUNITY SERVICE																
Vote 7 - TECHNICAL SERVICES																
Vote 8 - IPED																
Vote 9 -																
Vote 10 -																
Vote 11 -																
Vote 12 -																
Vote 13 -																
Vote 14 -																
Vote 15 -																
Total Expenditure by Vote																
Surplus/(Deficit) before assoc.																
Taxation																
Attributable to minorities																
Share of surplus/ (deficit) of associate																
Surplus/(Deficit)																
1																

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

EC131 Inxuba Yethemba - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

EC/31 Iltuuta Tettemu - supporting table 2021: Budgeted monthly revenue and expenditure (functional, elementary)																
Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue - Functional</b>																
<b>Governance and administration</b>																
Executive and council		8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	99 084	105 087	120 977
Finance and administration		8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	8 257	99 084	105 087	120 977
<b>Internal audit</b>																
<b>Community and public safety</b>																
Community and social services		452	452	452	452	452	452	452	452	452	452	452	452	5 426	5 760	6 094
Sport and recreation		345	345	345	345	345	345	345	345	345	345	345	345	4 146	4 404	4 659
Public safety		7	7	7	7	7	7	7	7	7	7	7	7	90	95	101
Housing		3	3	3	3	3	3	3	3	3	3	3	3	37	39	41
Health		96	96	96	96	96	96	96	96	96	96	96	96	1 154	1 222	1 293
<b>Economic and environmental services</b>																
Planning and development		794	794	794	794	794	794	794	794	794	794	794	794	25 840	27 103	28 429
Road transport		188	188	188	188	188	188	188	188	188	188	188	188	2 257	2 390	2 529
Environmental protection		606	606	606	606	606	606	606	606	606	606	606	606	23 583	24 713	25 900
<b>Trading services</b>																
Energy sources		15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	15 929	200 147	211 437	223 404
Water management		13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	13 665	172 980	182 667	202 966
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	2 264	27 167	28 770	30 438
Other		60	60	60	60	60	60	60	60	60	60	60	60	725	768	812
<b>Total Revenue - Functional</b>		<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>25 492</b>	<b>331 222</b>	<b>350 165</b>	<b>389 715</b>
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>																
Executive and council		6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	6 152	73 828	78 184	83 947
Finance and administration		2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	2 194	26 330	27 884	29 501
Internal audit		3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	3 836	46 026	48 742	52 796
Community and public safety		1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	22 315	23 632	25 003
Community and social services		746	746	746	746	746	746	746	746	746	746	746	746	8 955	9 484	10 034
Sport and recreation		931	931	931	931	931	931	931	931	931	931	931	931	11 166	11 825	12 511
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		144	144	144	144	144	144	144	144	144	144	144	144	1 733	1 835	1 942
Health		38	38	38	38	38	38	38	38	38	38	38	38	461	488	516
Economic and environmental services		6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	6 778	81 335	89 153	94 336
Planning and development		1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	12 713	13 463	14 256
Road transport		5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	5 718	68 622	75 690	80 080
Environmental protection		9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	9 345	112 143	118 759	127 582
Trading services		8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	8 305	99 664	105 545	113 601
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	12 478	13 215	13 981
Waste management		1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	1 025	12 304	13 030	13 839
Other		25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	25 161	301 926	322 759	344 707
<b>Total Expenditure - Functional</b>		<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>
<b>Surplus/(Deficit) before assoc.</b>																
Share of surplus/ (deficit) of associate																
<b>Surplus/(Deficit)</b>	1	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>332</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance



EC/131 Inxuba Yethemba - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

EC131 Inxuba Yememba - Supporting Table SA-60 Budgeted non-current capital expenditure (municipal vote)																		
R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
1	Multi-year expenditure to be appropriated	1																
	Vote 1 - MUNICIPAL MANAGER																	
	Vote 2 - COUNCIL GENERAL																	
	Vote 3 - EXECUTIVE MAYOR																	
	Vote 4 - CORPORATE DEPARTMENT																	
	Vote 5 - FINANCE																	
	Vote 6 - COMMUNITY SERVICE		624	624	624	624	624	624	624	624	624	624	624	624	7 483	7 999	8 543	
	Vote 7 - TECHNICAL SERVICES		2 238	2 238	2 238	2 238	2 238	2 238	2 238	2 238	2 238	2 238	2 238	2 238	26 861	27 015	37 611	
	Vote 8 - IPED																	
	Vote 9 -																	
	Vote 10 -																	
	Vote 11 -																	
	Vote 12 -																	
	Vote 13 -																	
	Vote 14 -																	
	Vote 15 -																	
Capital multi-year expenditure sub-total		2	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	34 344	35 014	46 154	
Single-year expenditure to be appropriated																		
Vote 1 - MUNICIPAL MANAGER																		
Vote 2 - COUNCIL GENERAL																		
Vote 3 - EXECUTIVE MAYOR																		
Vote 4 - CORPORATE DEPARTMENT																		
Vote 5 - FINANCE																		
Vote 6 - COMMUNITY SERVICE																		
Vote 7 - TECHNICAL SERVICES																		
Vote 8 - IPED																		
Vote 9 -																		
Vote 10 -																		
Vote 11 -																		
Vote 12 -																		
Vote 13 -																		
Vote 14 -																		
Vote 15 -																		
Capital single-year expenditure sub-total		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure		2	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	34 344	35 014	46 154	

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

EC131 Inxuba Yethemba - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
1	<b>Capital Expenditure - Functional</b>	1															
	<b>Governance and administration</b>																
	Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Finance and administration																
	Internal audit																
	<b>Community and public safety</b>		889	889	889	889	889	889	889	889	889	889	889	889	10 671	11 408	12 184
	Community and social services		122	122	122	122	122	122	122	122	122	122	122	122	1 462	1 563	1 669
	Sport and recreation		624	624	624	624	624	624	624	624	624	624	624	624	7 483	7 999	8 543
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		144	144	144	144	144	144	144	144	144	144	144	144	1 727	1 846	1 971
	Health														-	-	-
	<b>Economic and environmental services</b>		981	981	981	981	981	981	981	981	981	981	981	981	11 769	12 581	13 436
	Planning and development														-	-	-
	Road transport		981	981	981	981	981	981	981	981	981	981	981	981	11 769	12 581	13 436
2	<b>Trading services</b>		992	992	992	992	992	992	992	992	992	992	992	992	11 903	11 025	20 534
	Energy sources		992	992	992	992	992	992	992	992	992	992	992	992	11 903	11 025	20 534
	Water management														-	-	-
	Waste water management														-	-	-
	Waste management														-	-	-
	<b>Other</b>		2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	34 344	35 014	46 154
	<b>Total Capital Expenditure - Functional</b>	2	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	29 014	40 154
	<b>Funded by:</b>																
	National Government		2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	25 313	29 014	40 154
	Provincial Government														-	-	-
	District Municipality														-	-	-
	Other transfers and grants														-	-	-
	<b>Transfers recognised - capital</b>		2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	2 109	25 313	29 014	40 154
	<b>Public contributions &amp; donations</b>														-	-	-
	<b>Borrowing</b>		753	753	753	753	753	753	753	753	753	753	753	753	9 031	6 000	6 000
	<b>Internally generated funds</b>														-	-	-
	<b>Total Capital Funding</b>		2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	2 862	34 344	35 014	46 154

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure check

EC131 Inxuba Yethemba - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS														
Budget Year 2017/18														
Medium Term Revenue and Expenditure Framework														
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Cash Receipts by Source</b>														
Property rates	8 239	7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	6 273	30 451	32 247
Service charges - electricity revenue													98 669	104 702
Service charges - water revenue													-	-
Service charges - sanitation revenue													-	-
Service charges - refuse revenue	1 414	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	3 435	16 972	17 973
Service charges - other	679	592	592	592	592	592	592	592	592	592	592	1 649	8 149	8 629
Rental of facilities and equipment	188	188	188	188	188	188	188	188	188	188	188	188	2 254	2 267
Interest earned - external investments	10	10	10	10	10	10	10	10	10	10	10	10	118	125
Interest earned - outstanding debtors	543	465	465	465	465	465	465	465	465	465	465	1 319	6 515	6 900
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39	33	33	33	33	33	33	33	33	33	33	95	468	495
Licence and permits	423	423	423	423	423	423	423	423	423	423	423	423	5 071	5 370
Agency services													-	-
Transfer receipts - operational		19 127			19 127				19 127				54 380	57 641
Other revenue	810	810	810	810	810	810	810	810	810	810	810	810	9 722	10 295
<b>Cash Receipts by Source</b>	<b>12 345</b>	<b>31 641</b>	<b>13 158</b>	<b>13 158</b>	<b>31 285</b>	<b>13 158</b>	<b>13 158</b>	<b>13 158</b>	<b>31 285</b>	<b>13 158</b>	<b>13 158</b>	<b>34 264</b>	<b>232 948</b>	<b>248 745</b>
<b>Other Cash Flows by Source</b>														
Transfer receipts - capital		8 436			8 436				8 436				25 313	29 014
<b>Total Cash Receipts by Source</b>	<b>12 345</b>	<b>40 118</b>	<b>13 158</b>	<b>13 158</b>	<b>39 721</b>	<b>13 158</b>	<b>13 158</b>	<b>13 158</b>	<b>39 721</b>	<b>13 158</b>	<b>13 158</b>	<b>34 264</b>	<b>258 261</b>	<b>275 760</b>
<b>Cash Payments by Type</b>														
Employee related costs	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	6 053	72 759	77 770
Remuneration of councillors	578	578	578	578	578	578	578	578	578	578	578	578	6 936	7 414
Finance charges	209	209	209	209	209	209	209	209	209	209	209	209	2 514	2 687
Bulk purchases - Electricity	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	75 335	80 533
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	338	338	338	338	338	338	338	338	338	338	338	338	4 055	4 335
Contracted services	566	566	566	566	566	566	566	566	566	566	566	566	6 780	7 299
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	566	566	566	566	566	566	566	566	566	566	566	566	6 780	2 448
Other expenditure	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	46 550	49 773
<b>Cash Payments by Type</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>221 729</b>	<b>232 218</b>
<b>Other Cash Flows by Type</b>														
Capital assets		11 448			11 448					11 448			34 344	36 713
Repayment of borrowing													-	-
<b>Total Cash Payments by Type</b>	<b>18 477</b>	<b>29 925</b>	<b>18 477</b>	<b>18 477</b>	<b>29 925</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>29 925</b>	<b>18 477</b>	<b>18 477</b>	<b>256 073</b>	<b>268 932</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(8 132)</b>	<b>21 641</b>	<b>(16 787)</b>	<b>(5 319)</b>	<b>9 797</b>	<b>(5 319)</b>	<b>(5 319)</b>	<b>(5 319)</b>	<b>21 245</b>	<b>(16 767)</b>	<b>(5 319)</b>	<b>15 787</b>	<b>2 208</b>	<b>6 848</b>
<b>Cash and cash equivalents at the month/year begin</b>	<b>800</b>	<b>15 333</b>	<b>15 333</b>	<b>15 333</b>	<b>15 333</b>	<b>15 333</b>	<b>15 333</b>	<b>15 333</b>	<b>15 333</b>	<b>15 333</b>	<b>15 333</b>	<b>15 333</b>	<b>17 541</b>	<b>24 389</b>
<b>Cash and cash equivalents at the month/year end</b>	<b>(5 332)</b>	<b>15 308</b>	<b>(459)</b>	<b>(5 778)</b>	<b>4 019</b>	<b>(1 200)</b>	<b>(6 619)</b>	<b>(11 938)</b>	<b>9 208</b>	<b>(7 459)</b>	<b>(12 778)</b>	<b>3 008</b>	<b>3 008</b>	<b>9 957</b>

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the incurring of costs and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTRF it is now directly linked to A7



EC131 Inxuba Yethimba - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Cash Receipts by Source</b>															
Property rates	8 230	2 768	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	2 373	6 277	30 451	32 247	34 118
Service charges - electricity revenue		7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	7 052	20 009	98 859	104 702	110 775
Service charges - water revenue												-	-	-	-
Service charges - sanitation revenue												-	-	-	-
Service charges - refuse revenue	1 414	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	1 212	3 435	15 972	17 973	19 016
Service charges - other	679	592	592	592	592	592	592	592	592	592	592	1 649	8 149	8 629	9 130
Rental of facilities and equipment	188	188	188	188	188	188	188	188	188	188	188	188	2 254	2 387	2 536
Interest earned - external investments	10	10	10	10	10	10	10	10	10	10	10	10	118	125	132
Interest earned - outstanding debtors	543	465	465	465	465	465	465	465	465	465	465	1 319	6 515	6 900	7 300
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39	33	33	33	33	33	33	33	33	33	33	95	468	495	525
Licenses and permits	423	423	423	423	423	423	423	423	423	423	423	423	5 071	5 370	5 681
Agency services												-	-	-	-
Transfer receipts - operational		18 127			18 127				18 127			-	54 380	57 541	70 768
Other revenue	810	810	810	810	810	810	810	810	810	810	810	810	9 722	10 285	10 853
<b>Cash Receipts by Source</b>	<b>12 345</b>	<b>31 641</b>	<b>13 158</b>	<b>13 158</b>	<b>31 245</b>	<b>13 158</b>	<b>13 158</b>	<b>13 158</b>	<b>31 245</b>	<b>13 158</b>	<b>13 158</b>	<b>34 264</b>	<b>232 948</b>	<b>246 748</b>	<b>270 842</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	8 430				8 430				8 430			-	25 313	29 014	40 154
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)												-	-	-	-
Proceeds on disposal of PPE												-	-	-	-
Short term loans												-	-	-	-
Borrowing term financing												-	-	-	-
Increase (decrease) in consumer deposits												-	-	-	-
Decrease (increase) in non-current debtors												-	-	-	-
Decrease (increase) other non-current receivables												-	-	-	-
Decrease (increase) in non-current investments												-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>12 345</b>	<b>40 118</b>	<b>13 158</b>	<b>13 158</b>	<b>39 723</b>	<b>13 158</b>	<b>13 158</b>	<b>13 158</b>	<b>39 723</b>	<b>13 158</b>	<b>13 158</b>	<b>34 264</b>	<b>258 261</b>	<b>275 760</b>	<b>311 016</b>
<b>Cash Payments by Type</b>															
Employee related costs	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	6 063	72 750	77 770	83 659
Remuneration of councillors	578	578	578	578	578	578	578	578	578	578	578	578	6 938	7 414	7 918
Finance charges	209	209	209	209	209	209	209	209	209	209	209	209	2 514	2 687	2 870
Bulk purchases - Electricity	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	6 278	75 335	80 533	85 010
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	338	338	338	338	338	338	338	338	338	338	338	338	4 055	4 335	4 629
Contracted services	566	566	566	566	566	566	566	566	566	566	566	566	6 750	7 259	7 752
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	566	566	566	566	566	566	566	566	566	566	566	566	6 750	7 259	7 752
Other expenditure	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	3 880	46 550	49 773	53 157
<b>Cash Payments by Type</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>221 729</b>	<b>232 218</b>	<b>248 009</b>
<b>Other Cash Flows/ Payments by Type</b>															
Capital assets												-	34 344	36 713	39 210
Repayment of borrowing												-	-	-	-
<b>Other Cash Flows/ Payments</b>															
<b>Total Cash Payments by Type</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>18 477</b>	<b>256 073</b>	<b>268 932</b>	<b>287 219</b>
<b>NET INCREASE/DECREASE IN CASH HELD</b>	<b>(6 132)</b>	<b>21 641</b>	<b>(5 319)</b>	<b>(5 319)</b>	<b>9 767</b>	<b>(5 319)</b>	<b>(5 319)</b>	<b>(5 319)</b>	<b>21 245</b>	<b>(16 787)</b>	<b>(5 319)</b>	<b>15 787</b>	<b>2 206</b>	<b>6 844</b>	<b>23 797</b>
Cash cash equivalents at the month/year begin	840	15 330	10 308	4 959	15 778	4 019	1 300	16 819	11 938	9 308	(7 459)	(12 778)	800	3 008	9 857
Cash cash equivalents at the month/year end	(5 332)	16 308	(459)	(5 778)	4 019	(1 300)	(6 619)	(11 938)	9 308	(7 459)	(12 778)	3 008	3 008	9 857	33 654

1 Note that this section of Table SA 30 is elaborately not linked to Table A4 because timing differences between the incurring of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTRF it is now directly linked to A7

EC131 Inxuba Yethemba - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2013/14			2014/15			2015/16			Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20					
R thousand		1																
Capital expenditure on new assets by Asset Class/Sub-class																		
Infrastructure																		
Roads Infrastructure																		
Roads																		
Road Structures																		
Road Furniture																		
Capital Spares																		
Storm water Infrastructure																		
Drainage Collection																		
Storm water Conveyance																		
Attenuation																		
Electrical Infrastructure																		
Power Plants																		
HV Substations																		
HV Switching Station																		
HV Transmission Conductors																		
MV Substations																		
MV Switching Stations																		
MV Networks																		
LV Networks																		
Capital Spares																		
Water Supply Infrastructure																		
Dams and Weirs																		
Boreholes																		
Reservoirs																		
Pump Stations																		
Water Treatment Works																		
Bulk Mains																		
Distribution																		
Distribution Points																		
PRV Stations																		
Capital Spares																		
Sanitation Infrastructure																		

[illegible]

Centres																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																</
---------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	----



	1971	1846	1727	1846	1971
<b>Other assets</b>	-	-	-	-	-
Operational Buildings	-	-	-	-	-
Municipal Offices	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-
Building Plan Offices	-	-	-	-	-
Workshops	-	-	-	-	-
Yards	-	-	-	-	-
Stores	-	-	-	-	-
Laboratories	-	-	-	-	-
Training Centres	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-
Depots	-	-	-	-	-
Capital Spares	-	-	-	-	-
Housing	-	-	-	-	-
Staff Housing	-	-	-	-	-
Social Housing	-	-	-	-	-
Capital Spares	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-
Servitudes	-	-	-	-	-
Licences and Rights	-	-	-	-	-
Water Rights	-	-	-	-	-
Effluent Licenses	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-
Unspecified	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-
Computer Equipment	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-
Transport Assets	-	-	-	-	-







Capital Spares	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-
Revelments	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-

Capital Spares

[illegible]



Revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-



**EC131 Inxuba Yethemba - Supporting Table SA34d Depreciation by asset class**

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Depreciation by Asset Class/Sub-class</b>											
<b>Infrastructure</b>											
	Roads Infrastructure		-	-	-	-	-	-	31 000	32 860	34 832
	Roads		-	-	-	-	-	-	31 000	32 860	34 832
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Pump Station										
	Rebulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										



Biological or Cultivated Assets										
<u>Intangible Assets</u>	-	-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<u>Computer Equipment</u>	-	-	-	-	-	-	-	-	-	-
Computer Equipment										
<u>Furniture and Office Equipment</u>	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
<u>Machinery and Equipment</u>	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment										
<u>Transport Assets</u>	-	-	-	-	-	-	-	-	-	-
Transport Assets										
<u>Libraries</u>	-	-	-	-	-	-	-	-	-	-
Libraries										
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
<b>Total Depreciation</b>	1	-	-	-	-	-	-	66 466	69 992	73 729

References

1 Depreciation based on write down values. Not including Depreciation resulting from revaluation

Check	(59 213)	(61 252)	-	(62 644)	(62 644)	(62 644)	3 821	3 526	2 677
-------	----------	----------	---	----------	----------	----------	-------	-------	-------



EC131 Inxuba Yethemba - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	<b>1</b>							
Vote 1 - MUNICIPAL MANAGER		-	-	-				
Vote 2 - COUNCIL GENERAL		-	-	-				
Vote 3 - EXECUTIVE MAYOR		-	-	-				
Vote 4 - CORPORATE DEPARTMENT		-	-	-				
Vote 5 - FINANCE		-	-	-				
Vote 6 - COMMUNITY SERVICE		7 483	7 999	8 543				
Vote 7 - TECHNICAL SERVICES		26 861	27 015	37 611				
Vote 8 - IPED		-	-	-				
Vote 9 -		-	-	-				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
List entity summary if applicable								
<b>Total Capital Expenditure</b>		<b>34 344</b>	<b>35 014</b>	<b>46 154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Future operational costs by vote</b>	<b>2</b>							
Vote 1 - MUNICIPAL MANAGER								
Vote 2 - COUNCIL GENERAL								
Vote 3 - EXECUTIVE MAYOR								
Vote 4 - CORPORATE DEPARTMENT								
Vote 5 - FINANCE								
Vote 6 - COMMUNITY SERVICE								
Vote 7 - TECHNICAL SERVICES								
Vote 8 - IPED								
Vote 9 -								
Vote 10 -								
Vote 11 -								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 -								
List entity summary if applicable								
<b>Total future operational costs</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Future revenue by source</b>	<b>3</b>							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
<b>Total future revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Financial Implications</b>		<b>34 344</b>	<b>35 014</b>	<b>46 154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**References**

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

EC131 Inxuba Yethemba - Supporting Table SA36 Detailed capital budget

EC131 Inxuba Yethemba - Supporting Table SA36 Detailed capital budget																	
Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2017/18 Medium Term Revenue & Expenditure Framework		Project Information			
										Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Ward location	New or renewal	
RR thousand	4				6	3	3	5									
Parent municipality:																	
List all capital projects grouped by Municipal Vote																	
Construction of Hillside Community Hall		Construction of Hillside Community Hall	EC2017231	14-54	Yes	Community Facility	Community halls	30° 0' and S: 32° Degrees 10' 0"	9 500			-				Ward 6	New
Paving of Gombok Lane and Associated Storm Water Drainage			EC2015272	15-05	Yes	Roads and Storm Water	Roads, Pavements & Bridges	30° 0' and S: 31° Degrees 30' 44"	9 918			4 918				Ward 4	New
Erection of Electric High Mast		Erection of Electric High Mast			Yes	Community Lighting	Street Lighting	37° 59' and S: 32° Degrees 10' 0"	9 500			2 963				Ward 4.6	New
Paving of Vukuzenzele Street		Paving of Vukuzenzele Street			Yes	Roads Infrastructure	Roads		2 248			2 962				Ward 6	New
Lusaka community Hall		Lusaka community Hall			Yes	Community Facilities	Halls		10 600			2 200				Ward 8	New
Moko Street		Moko Street			Yes	Roads Infrastructure	Roads		4 400			1 200				Ward 9	New
Upgrading of Cradock Landfill Site		Upgrading of Cradock Landfill Site			Yes	Non-revenue Generating	Landfill Sites		12 000			2 963				Ward 5	New
Regravelling of Hills Street		Regravelling of Hills Street			Yes	Community Facilities	Cometines/Cremetona		301			301				Ward 6	New
Paving of Tubugh Street		Paving of Tubugh Street			Yes	Roads Infrastructure	Roads		4 650			950				Ward 4	New
Parent Capital expenditure	1											17 579	-	-			
Entities:																	
List all capital projects grouped by Entity																	
Entity A																	
Water project A																	
Entity B																	
Electricity project B																	
Entity Capital expenditure																	
Total Capital expenditure																	
												-	-	-			
												17 579	-	-			

References

1 Must reconcile with Budgeted Capital Expenditure

2 As per Table SA6

3 As per Table SA34

4 Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

5 Correct to seconds. Provide a logical starting point on networked infrastructure

6 Delegation projects approved in terms of MFMA section 19(1)(b) and MPRR Regulation 13

Check

**INXUBA YETHEMBA LOCAL MUNICIPALITY**  
**BUDGET AND TREASURY DIRECTORATE**



**A1 BUDGET SUMMARY**



**SCHEDULE A**

**FINAL ANNUAL BUDGET AND SUPPORTING  
DOCUMENTATION FOR INXUBA YETHEMBA  
LOCAL MUNICIPALITY**



**FINAL ANNUAL BUDGET OF  
INXUBA YETHEMBA LOCAL MUNICIPALITY**



**2017/18 TO 2019/20  
MEDIUM TERM REVENUE AND  
EXPENDITURE FRAMEWORK**



# 1 Table of Contents

1.1	EXECUTIVE SUMMARY .....	3
	Table 1 Consolidated Overview of the 2017/18 MTREF .....	3
1.2	OPERATING REVENUE FRAMEWORK.....	3
	Table 1 Summary of revenue classified by main revenue source .....	4
	Table 3 Percentage growth in revenue by main revenue source .....	4
	Table 4 Operating Transfers and Grant Receipts.....	5
	1.2.1 Sale of Electricity and Impact of Tariff Increases.....	7
1.3	OPERATING EXPENDITURE FRAMEWORK.....	7
	Table 5 Summary of operating expenditure by standard classification item.....	8
	Figure 1 Main operational expenditure categories for the 2017/18 financial year.....	9
	1.3.1 Free Basic Services: Indigent Support.....	9
1.4	CAPITAL EXPENDITURE .....	10
	Table 6 2017/18 Medium-term capital budget per vote .....	10
1.5	ANNUAL BUDGET TABLES - .....	11
	Table 7 MBRR Table A1 - Budget Summary .....	
	Table 8 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification) .....	
	Table 10 Surplus/ (Deficit) calculations for the trading services .....	
	Table 12 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source .....	15
	Table 13 MBRR Table A6 - Budgeted Financial Position .....	19
	Table 14 MBRR Table A7 - Budgeted Cash Flow Statement .....	22

## 1.1 Executive Summary

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise some services for indigent residents. The budget must indicate all allocations from its equitable share and conditional allocations to be transferred to the municipality indicating each category of funding to be utilised by the municipality in the provision of services.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework for Inxuba Yethemba Local Municipality:

**Table 2 Consolidated Overview of the 2017/18 MTREF**

## 1.2 Operating Revenue Framework

For the municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that the district is faced with infrastructure backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence the need to determine economic and affordable tariffs and balancing expenditures against realistically anticipated revenues. The municipality has to improve the revenue cycle in order to have funds available to sustain a positive cash flow position and its liquidity.

The municipality has embarked on data cleansing which will improve billing and collection rate of the municipality. The focus areas of this strategy are to improve and enhance the following:

- ✓ The indigent registration;
- ✓ Data cleansing on the financial information systems;
- ✓ Updating of all consumer files;
- ✓ Accurate billing (proper tariffs charged);

- ✓ Revenue collection that's sustains the cash flow position of the municipality;
- ✓ Skills transfer and capacitation of municipal officials on the revenue enhancement strategy;
- ✓ Debt recovery of all outstanding amounts; and
- ✓ An effective implementation of the credit control policy

The following table is a summary of the 2017/18 MTREF (classified by main revenue source):

**Table 3 Summary of revenue classified by main revenue source –Inxuba Yethemba Municipality**  
**Operating Revenue by Source Final Budget 2017/18 MTREF**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue By Source</b>											
Property rates	2	23 765	24 835	–	26 366	–	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2	92 127	101 376	–	130 056	–	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	14 765	15 835	–	22 325	–	22 325	22 325	24 246	25 676	27 165
Service charges - other		19 911	9 486		15 439		15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment					3 051		3 051	3 051	2 254	2 387	2 526
Interest earned - external investments					109		109	109	118	125	132
Interest earned - outstanding debtors					8 570		8 570	8 570	9 307	9 856	10 428
Dividends received									1 059	1 122	1 187
Fines, penalties and forfeits		135	145		616		616	616	669	709	750
Licences and permits					2 739		2 739	2 739	5 071	5 370	5 681
Agency services											
Transfers and subsidies		61 588	70 554		52 379		52 379	52 379	54 380	57 641	70 768
Other revenue	2	17 521	19 680	–	8 952	–	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE									2 700	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>229 812</b>	<b>241 911</b>	<b>–</b>	<b>270 603</b>	<b>–</b>	<b>270 603</b>	<b>270 603</b>	<b>305 909</b>	<b>321 151</b>	<b>349 561</b>

and expenditure)

EC131 Inxuba Yethemba - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue By Source</b>											
Property rates	2	23 765	24 835	-	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2	92 127	101 376	-	130 056	130 056	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	14 765	15 835	-	22 325	22 325	22 325	22 325	24 246	25 676	27 165
Service charges - other		19 911	9 486		15 439	16 165	15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment					3 051	2 076	3 051	3 051	2 254	2 387	2 526
Interest earned - external investments					109	109	109	109	118	125	132
Interest earned - outstanding debtors					8 570	8 570	8 570	8 570	9 307	9 856	10 428
Dividends received						-			1 059	1 122	1 187
Fines, penalties and forfeits		135	145		616	616	616	616	669	709	750
Licences and permits					2 739	4 669	2 739	2 739	5 071	5 370	5 681
Agency services						-					
Transfers and subsidies		61 588	70 554		52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other revenue	2	17 521	19 680	-	8 952	8 952	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE									2 700	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>229 812</b>	<b>241 911</b>	<b>-</b>	<b>270 603</b>	<b>287 893</b>	<b>270 603</b>	<b>270 603</b>	<b>305 909</b>	<b>321 151</b>	<b>349 561</b>

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement in order to achieve the correct calculation of the operating surplus/deficit.

Transfers recognised operational which are in fact operating grants, are the main source of revenue stream and constitute 17.7% of the total operating revenue of the municipality amounting R305.9 million. In 2017/18 financial year, revenue from electricity services charges totalled R130 million or 42.6 % of total operating revenue and refuse removal services constitute 7,8% of the total operating revenue. Property Rates revenue increases to R 43 million and 46 million in the respective outer financial years of the MTREF.

Figure 2 Main operational expenditure categories for the 2017/18 financial year-

May 2017

Table 4 Operating Transfers and Grant Receipts –

Description R thousand	Ref	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>RECEIPTS:</b>	1, 2						
<u>Operating Transfers and Grants</u>							
National Government:		–	–	–	50 716	53 837	66 751
Local Government Equitable Share					37 704	39 437	40 691
Finance Management					2 145	2 400	2 660
Integrated National Electrification Programme					9 000	12 000	22 400
EPWP Incentive					1 079		
Municipal Systems Improvement					788		1 000
Cogta - financial management support							
Provincial Government: Sport and Recreation		–	–	–	3 664	3 804	4 017
					2 510	2 656	2 805
Cogta - financial management support					1 154	1 148	1 212
<b>Total Operating Transfers and Grants</b>	5	–	–	–	54 380	57 641	70 768
<u>Capital Transfers and Grants</u>							
National Government: Municipal Infrastructure Grant (MIG)		–	–	–	25 313	29 014	40 154
Integrated National Electrification Programme					16 313	17 014	17 754
					9 000	12 000	22 400
					–	–	–
<b>Total Capital Transfers and Grants</b>	5	–	–	–	25 313	29 014	40 154
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		–	–	–	79 693	86 655	110 922

The table above is a breakdown of grant funding that is allocated to the municipality. This is an indication that, the municipality to be financially viable it mainly depends on grant funding for its operations. As depicted in Supporting Table SA18 above over the MTREF period there is going to be a decrease in grants allocated to the municipality, this therefore requires the municipality to fully implement strategies to



improve on the billing and collection of consumer debtors; and the implementation of the cost containment measures to curb unnecessary expenditure.

### **1.2.1 Sale of Electricity and Impact of Tariff Increases**

The municipality is currently experiencing challenges in the billing, collection and implementation of the electricity tariffs across the Inxuba Yethemba Area. National Treasury is encouraging all municipalities to carefully review the level and structure of their tariffs to ensure, that:

- Tariffs are fully cost-reflective – including the cost of operating and maintenance of networks and the cost associated with reticulation expansion;
- Tariffs are structured such that they protect basic levels of service and ensure the provision of free services to the indigent; and
- Tariffs are designed to encourage efficient and sustainable consumption.

In addition, National Treasury has urged all municipalities to ensure that Tariff structures are cost reflective by 2014 and to date the municipality has missed that deadline, as the cost of providing these services is higher than the billing and collection rate for the services referred to.

### **1.3 Operating Expenditure Framework**

The municipality's expenditure framework for the 2017/18 MTREF budget is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services;
- The municipality is striving to eliminate all non-priority spending; and
- The municipality is to implement the cost containment measures continuously.

The following table is a high level summary of the 2017/18 MTREF budget (classified per main type of operating expenditure):

Table 5 Summary of operating expenditure by standard classification item –

Description R thousand	Ref 1	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Capital Expenditure - Functional</b>											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
Community and public safety		3 470	3 810	-	10 058	10 000	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633		1 378	5 000	1 378	1 378	1 462	1 563	1 669
Sport and recreation		232	177		7 053	5 000	7 053	7 053	7 483	7 999	8 543
Public safety									-	-	-
Housing					1 628		1 628	1 628	1 727	1 846	1 971
Health											
Economic and environmental services		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development											
Road transport		11 574	16 847		11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection											

The budgeted allocation for employee related costs for 2017/18 financial year totals R 75 million, which equals 24,9 % of the total operating expenditure. Based on the three-year Salary and Wage Collective Agreement, salary increases have been factored into this budget at a percentage increase of 6.1% for the 2017/18 financial year. An annual increase of 6.5% has been included in the two outer years of the MTREF. The municipality has also prioritised the filling of all vacant and critical posts within 2017/18 financial year hence the increase in employee related costs.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the draft budget.

Provision for depreciation and asset impairment has been informed by the municipality's Asset Management Policy and the recent audited financial statements, hence the increase in depreciation. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget May 2017

appropriations in this regard total R66 million for the 2017/18 financial and equates to 21.9 % of the total operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the expenditure provisions in line with current year expenditure and previous year audit outcomes. Bulk purchases constitute 25.5 % of the total operating expenditure. The municipality needs to implement a comprehensive activity based costing in the relationship between electricity purchases and the corresponding revenue receivable from the services rendered.

The municipality is currently constrained with capacity and skills issues in various departments hence the use of service providers to enhance business process flows. The municipality will be engaging on a revenue enhancement strategy, shared internal audit, security services and support for the preparation of the annual financial statements hence the use of consultants to assist with the processes.

The provision for debt impairment is budgeted for at R10.8 million in 2017/18 financial year and constitutes 3.3 % of the total operating expenditure. This was determined based on an estimated collection rate of 70 % and the Debt Write-off Policy of the municipality. While this expenditure is a non-cash item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

## Figure 2 Main operational expenditure categories for the 2017/18 financial year-

### 1.3.1 Free Basic Services: Indigent Support

The indigent support assists households that are poor or face other circumstances that limit their ability to pay for municipal services. To receive these free basic services, the households are required to register in terms of the municipality's indigent policy in respect to the electricity and refuse removal services. The municipality will have an ongoing indigent registration programme and data cleansing will be conducted as part of the revenue enhancement strategy so as to provide for the indigent households, this process is being reviewed annually. Detail relating to free services, cost of free basic services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table A10 (Basic Service Delivery Measurement) and supporting table SA9.

The cost of the indigent support to the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

## 1.4 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

**Table 6 2017/18 Medium-term capital budget per vote-**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
<b>Community and public safety</b>		3 470	3 810	-	10 058	10 000	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633		1 378	5 000	1 378	1 378	1 462	1 563	1 669
Sport and recreation		232	177		7 053	5 000	7 053	7 053	7 483	7 999	8 543
Public safety									-	-	-
Housing					1 628		1 628	1 628	1 727	1 846	1 971
Health											
<b>Economic and environmental services</b>		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development											
Road transport		11 574	16 847		11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection											
<b>Trading services</b>		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Energy sources					11 219	9 000	11 219	11 219	11 903	11 025	20 534
Water management											
Waste water management											
Waste management											
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	3	15 044	20 657	-	32 369	41 669	32 369	32 369	34 344	35 014	46 154

For 2017/18 an amount of R 34 344 million has been appropriated for the development of infrastructure.

### 1.5 Annual Budget Tables – IYM Municipality

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2017/18 budget and MTREF as tabled before Council. Each table is accompanied by *explanatory notes*.

**Table 7 MBRR Table A1 - Budget Summary-**

Description  R thousands	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Financial Performance</b>										
Property rates	23 765	24 835	–	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges	126 803	126 697	–	167 820	168 547	167 820	167 820	177 127	187 578	198 457
Investment revenue	–	–	–	109	109	109	109	118	125	132
Transfers recognised - operational	61 588	70 554	–	52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other own revenue	17 656	19 825	–	23 929	24 884	23 929	23 929	30 783	29 740	31 464
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>229 812</b>	<b>241 911</b>	<b>–</b>	<b>270 603</b>	<b>287 893</b>	<b>270 603</b>	<b>270 603</b>	<b>305 909</b>	<b>321 151</b>	<b>349 561</b>
Employee costs	63 984	67 379	–	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors	6 236	6 521	–	8 343	8 343	8 343	8 343	7 150	7 643	8 163
Depreciation & asset impairment	59 213	61 252	–	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges	1 965	2 125	–	2 443	2 443	2 443	2 443	2 592	2 770	2 959
Materials and bulk purchases	72 043	73 965	–	77 140	77 140	77 140	77 140	81 846	87 493	93 442
Transfers and grants	–	–	–	–	2 225	–	–	2 361	2 524	2 695
Other expenditure	13 556	16 903	–	58 965	67 821	56 740	70 047	66 513	71 102	75 937
<b>Total Expenditure</b>	<b>216 997</b>	<b>228 145</b>	<b>–</b>	<b>280 191</b>	<b>294 173</b>	<b>277 965</b>	<b>294 174</b>	<b>301 926</b>	<b>322 759</b>	<b>344 707</b>
<b>Surplus/(Deficit)</b>	<b>12 816</b>	<b>13 767</b>	<b>–</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>3 983</b>	<b>(1 608)</b>	<b>4 855</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	–	25 313	29 014	40 154
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>12 816</b>	<b>13 767</b>	<b>–</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	<b>12 816</b>	<b>13 767</b>	<b>–</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>29 296</b>	<b>27 406</b>	<b>45 009</b>
<b>Capital expenditure &amp; funds sources</b>										
Capital expenditure	15 044	20 657	–	32 369	41 669	32 369	32 369	34 344	35 014	46 154
Transfers recognised - capital	15 044	20 657	–	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	9 031	6 000	6 000
<b>Total sources of capital funds</b>	<b>15 044</b>	<b>20 657</b>	<b>–</b>	<b>32 369</b>	<b>36 669</b>	<b>32 369</b>	<b>32 369</b>	<b>34 344</b>	<b>35 014</b>	<b>46 154</b>
<b>Financial position</b>										
Total current assets	30 810	26 532	–	26 005	–	26 005	26 005	27 591	29 495	31 500
Total non current assets	692 114	724 202	–	622 413	–	622 413	622 413	660 381	705 947	753 951
Total current liabilities	74 542	165 617	–	178 582	–	178 582	178 582	189 476	202 549	216 323
Total non current liabilities	65 958	39 088	–	62 975	–	–	62 975	66 816	71 427	76 284
Community wealth/Equity	582 425	546 029	–	406 861	–	469 836	406 861	431 680	461 465	492 845
<b>Cash flows</b>										
Net cash from (used) operating	(11 345)	1 084	–	138 562	–	138 562	138 562	36 552	43 562	63 007

May 2017



Net cash from (used) Investing	(14 534)	-	-	(88 236)	-	(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
Net cash from (used) financing	(699)	(429)	-	(1 036)	-	(1 036)	(1 036)	-	-	-
Cash/cash equivalents at the year end	25 633	26 287	-	53 508	-	53 508	53 508	3 008	9 857	33 654
<b>Cash backing/surplus reconciliation</b>										
Cash and Investments available	5 213	2 985	-	3 151	-	3 151	3 151	3 343	3 574	3 817
Application of cash and investments	29 632	45 773	-	59 059	-	59 059	59 059	60 997	65 205	69 639
Balance - surplus (shortfall)	(24 420)	(42 788)	-	(55 908)	-	(55 908)	(55 908)	(57 654)	(61 631)	(65 822)
<b>Asset management</b>										
Asset register summary (WDV)	10 144	161 131	-	134 385	-	134 385	142 582	142 582	152 421	162 785
Depreciation	-	-	-	-	-	-	66 466	66 466	69 992	73 729
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	20 300	20 300	21 518	22 809

### Explanatory notes to MBRR Table A1 - Budget Summary

- Table A1 is a budget summary and provides a concise overview of the municipality budget from all of the major financial perspectives (operating, capital, financial position, cash flow, and MFMA funding compliance).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminate basic service delivery backlogs.
- Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - The operating deficit (after Total Expenditure) is negative over the MTREF increasing into the outer years.
  - Capital expenditure is balanced by capital funding sources, of which
    - Transfers recognised is reflected on the Financial Performance Budget;
    - Internally generated funds are financed from accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing activities on the Cash Flow Budget.
- The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the collection rate of the revenue from water and sanitation services is very low and needs to be enhanced.

Even though Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of providing basic services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs though not at a larger scale as it is grant dependent. The municipality has to ensure that it improves the billing to ensure improved collection rates.

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	<b>1</b>										
<b>Revenue By Source</b>											
Property rates	2	23 765	24 835	–	26 366	41 000	26 366	26 366	43 501	46 068	48 739
Service charges - electricity revenue	2	92 127	101 376	–	130 056	130 056	130 056	130 056	141 241	149 574	158 249
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	14 765	15 835	–	22 325	22 325	22 325	22 325	24 246	25 676	27 165
Service charges - other		19 911	9 486		15 439	16 165	15 439	15 439	11 641	12 328	13 043
Rental of facilities and equipment					3 051	2 076	3 051	3 051	2 254	2 387	2 526
Interest earned - external investments					109	109	109	109	118	125	132
Interest earned - outstanding debtors					8 570	8 570	8 570	8 570	9 307	9 856	10 428
Dividends received						–			1 059	1 122	1 187
Fines, penalties and forfeits		135	145		616	616	616	616	669	709	750
Licences and permits					2 739	4 669	2 739	2 739	5 071	5 370	5 681
Agency services						–					
Transfers and subsidies		61 588	70 554		52 379	53 354	52 379	52 379	54 380	57 641	70 768
Other revenue	2	17 521	19 680	–	8 952	8 952	8 952	8 952	9 722	10 296	10 893
Gains on disposal of PPE									2 700	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>229 812</b>	<b>241 911</b>	<b>–</b>	<b>270 603</b>	<b>287 893</b>	<b>270 603</b>	<b>270 603</b>	<b>305 909</b>	<b>321 151</b>	<b>349 561</b>
<b>Expenditure By Type</b>											
Employee related costs	2	63 984	67 379	–	70 656	73 557	70 656	73 557	75 000	80 175	85 627
Remuneration of councillors		6 236	6 521		8 343	8 343	8 343	8 343	7 150	7 643	8 163
Debt impairment	3				10 851	10 851	10 851	10 851	11 513	12 307	13 144
Depreciation & asset impairment	2	59 213	61 252	–	62 644	62 644	62 644	62 644	66 466	71 052	75 883
Finance charges		1 965	2 125		2 443	2 443	2 443	2 443	2 592	2 770	2 959
Bulk purchases	2	69 521	71 213	–	73 200	73 200	73 200	73 200	77 665	83 024	88 670
Other materials	8	2 521	2 752		3 940	3 940	3 940	3 940	4 180	4 469	4 773
Contracted services		–	–	–	5 726	9 726	5 726	9 726	7 000	7 483	7 992
Transfers and subsidies		–	–	–	–	2 225	–	–	2 361	2 524	2 695
Other expenditure	4, 5	13 556	16 903	–	40 163	47 244	40 163	47 244	48 000	51 312	54 801
Loss on disposal of PPE					2 225			2 225			
<b>Total Expenditure</b>		<b>216 997</b>	<b>228 145</b>	<b>–</b>	<b>280 191</b>	<b>294 173</b>	<b>277 965</b>	<b>294 174</b>	<b>301 926</b>	<b>322 759</b>	<b>344 707</b>
<b>Surplus/(Deficit)</b>		<b>12 816</b>	<b>13 767</b>	<b>–</b>	<b>(9 588)</b>	<b>(6 280)</b>	<b>(7 363)</b>	<b>(23 571)</b>	<b>3 983</b>	<b>(1 608)</b>	<b>4 855</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									25 313	29 014	40 154

Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers & contributions		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406
Taxation										
Surplus/(Deficit) after taxation		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406
Share of surplus/ (deficit) of associate	7									
Surplus/(Deficit) for the year		12 816	13 767	-	(9 588)	(6 280)	(7 363)	(23 571)	29 296	27 406

#### Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R301 926 million in 2017/18 and escalates to R 322 759 million by 2019/20. This Revenue to be generated from Property Rates, Electricity and Refuse Removal. It remains relatively constant over the medium-term, this income stream is the revenue base of the municipality that must improve moving into the future.
2. Transfers recognised – operating, includes the local government equitable share and other operating grants from national and provincial government. These grants form 26.3 % of the total revenue base of the municipality therefore an indication that the municipality has to focus on the billing and collection of own revenue to have a better cash flow position.
3. The following graph illustrates the major revenue items per type.
4. Employee related costs are the major cost driver for the municipality at 27.2% of the total operating expenditure budget. These costs have increased significantly over the years due to the filling of vacancies that existed in the municipality and also annual increase in line with the collective agreement of the bargaining council. The water and sanitation take over has also influenced this cost as employees that were in local municipalities have been transferred to the district municipality and are in a process of being integrated to the municipality.

- The increase was influenced by the following expenditure items:

- ✓ Employee related costs and Remuneration of councillors by 27.2%;
- ✓ Depreciation & asset impairment by 25,8%; and
- ✓ Electricity bulk purchases by 25.7%.

- The following expenditure items have however decreased: -

✓ Contracted services by 2.3%; and

Other Expenditure by 13%.

**Table 12 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source-**

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Capital expenditure - Vote Multi-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	177	-	7 053	7 053	7 053	-	7 483	7 999	8 543
Vote 7 - TECHNICAL SERVICES		-	20 480	-	25 317	25 317	25 317	-	26 861	27 015	37 611
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-

Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
<b>Community and public safety</b>		3 470	3 810	-	10 058	10 000	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633		1 378	5 000	1 378	1 378	1 462	1 563	1 669
Sport and recreation		232	177		7 053	5 000	7 053	7 053	7 483	7 999	8 543
Public safety									-	-	-
Housing					1 628		1 628	1 628	1 727	1 846	1 971
Health											
<b>Economic and environmental services</b>		11 574	16 847	-	11 092	22 669	11 092	11 092	11 769	12 581	13 436
Planning and development											
Road transport		11 574	16 847		11 092	22 669	11 092	11 092	11 769	12 581	13 436
Environmental protection											
<b>Trading services</b>		-	-	-	11 219	9 000	11 219	11 219	11 903	11 025	20 534
Energy sources					11 219	9 000	11 219	11 219	11 903	11 025	20 534
Water management											
Waste water management											
Waste management											
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	3	15 044	20 657	-	32 369	41 669	32 369	32 369	34 344	35 014	46 154
<b>Funded by:</b>											
National Government		15 044	20 657		27 369	31 669	27 369	27 369	25 313	29 014	40 154
Provincial Government					5 000	5 000	5 000	5 000	-	-	-
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	15 044	20 657	-	32 369	36 669	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	5										
Borrowing	6										
Internally generated funds									9 031	6 000	6 000
<b>Total Capital Funding</b>	7	15 044	20 657	-	32 369	36 669	32 369	32 369	34 344	35 014	46 154

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17	2017/18 Medium Term Revenue & Expenditure Framework
------------------	-----	---------	---------	---------	----------------------	---

May 2017



R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE		-	-	-	-	-	-	-	-	-	-
DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	177	-	7 053	7 053	7 053	-	7 483	7 999	8 543
Vote 7 - TECHNICAL SERVICES		-	20 480	-	25 317	25 317	25 317	-	26 861	27 015	37 611
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-
Vote 2 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 3 - EXECUTIVE MAYOR		-	-	-	-	-	-	-	-	-	-
Vote 4 - CORPORATE		-	-	-	-	-	-	-	-	-	-
DEPARTMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - FINANCE		-	-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY SERVICE		-	-	-	-	-	-	-	-	-	-
Vote 7 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 8 - IPED		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Vote</b>		-	20 657	-	32 369	32 369	32 369	-	34 344	35 014	46 154
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-	-
Executive and council											
Finance and administration											
Internal audit											
<b>Community and public safety</b>		3 470	3 810	-	10 058	-	10 058	10 058	10 671	11 408	12 184
Community and social services		3 237	3 633		1 378		1 378	1 378	1 462	1 563	1 669

Sport and recreation		232	177		7 053		7 053	7 053	7 483	7 999	8 543
Public safety									--	--	--
Housing					1 628		1 628	1 628	1 727	1 846	1 971
Health											
<b>Economic and environmental services</b>		<b>11 574</b>	<b>16 847</b>	<b>-</b>	<b>11 092</b>	<b>-</b>	<b>11 092</b>	<b>11 092</b>	<b>11 769</b>	<b>12 581</b>	<b>13 436</b>
Planning and development											
Road transport		11 574	16 847		11 092		11 092	11 092	11 769	12 581	13 436
Environmental protection											
<b>Trading services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>11 219</b>	<b>-</b>	<b>11 219</b>	<b>11 219</b>	<b>11 903</b>	<b>11 025</b>	<b>20 534</b>
Energy sources					11 219		11 219	11 219	11 903	11 025	20 534
Water management											
Waste water management											
Waste management											
<b>Other</b>											
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>15 044</b>	<b>20 657</b>	<b>-</b>	<b>32 369</b>	<b>-</b>	<b>32 369</b>	<b>32 369</b>	<b>34 344</b>	<b>35 014</b>	<b>46 154</b>
<b>Funded by:</b>											
National Government		15 044	20 657		27 369		27 369	27 369	25 313	29 014	40 154
Provincial Government											
District Municipality					5 000		5 000	5 000	-	-	-
Other transfers and grants											
Transfers recognised - capital	4	15 044	20 657	-	32 369	-	32 369	32 369	25 313	29 014	40 154
Public contributions & donations	5										
Borrowing	6										
Internally generated funds									9 031	6 000	6 000
<b>Total Capital Funding</b>	<b>7</b>	<b>15 044</b>	<b>20 657</b>	<b>-</b>	<b>32 369</b>	<b>-</b>	<b>32 369</b>	<b>32 369</b>	<b>34 344</b>	<b>35 014</b>	<b>46 154</b>

### Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programmes in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2017/18 34.3 million has been allocated. This allocation increase to R35 million in 2018/19 and to R46.1 million in 2019/20.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles, furniture and office equipment, specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be

reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

**1.5.1 Table 13 MBRR Table A6 - Budgeted Financial Position-**  
**EC131 Inxuba Yethemba - Table A6 Budgeted**  
**Financial Position**

Description  R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		5 213	7 521		3 151		3 151	3 151	3 343	3 574	3 817
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	18 033	7 891	-	8 639	-	8 639	8 639	9 166	9 798	10 465
Other debtors		378	3 817		4 196		4 196	4 196	4 452	4 759	5 082
Current portion of long-term receivables		6 326	6 591		9 182		9 182	9 182	9 742	10 414	11 122
Inventory	2	861	712		837		837	837	888	950	1 014
<b>Total current assets</b>		<b>30 810</b>	<b>26 532</b>	<b>-</b>	<b>26 005</b>	<b>-</b>	<b>26 005</b>	<b>26 005</b>	<b>27 591</b>	<b>29 495</b>	<b>31 500</b>
<b>Non current assets</b>											
Long-term receivables											
Investments											
Investment property		32 889	32 889		45 444		45 444	45 444	48 216	51 543	55 048
Investment in Associate											
Property, plant and equipment	3	654 276	686 364	-	571 547	-	571 547	571 547	606 411	648 254	692 335
Agricultural											
Biological											
Intangible		225	225								
Other non-current assets		4 724	4 724		5 422		5 422	5 422	5 753	6 150	6 568
<b>Total non current assets</b>		<b>692 114</b>	<b>724 202</b>	<b>-</b>	<b>622 413</b>	<b>-</b>	<b>622 413</b>	<b>622 413</b>	<b>660 381</b>	<b>705 947</b>	<b>753 951</b>
<b>TOTAL ASSETS</b>		<b>722 925</b>	<b>750 734</b>	<b>-</b>	<b>648 418</b>	<b>-</b>	<b>648 418</b>	<b>648 418</b>	<b>972</b>	<b>442</b>	<b>452</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1		4 537								
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		4 113	4 248		5 420		5 420	5 420	5 750	6 147	6 565
Trade and other payables	4	53 978	54 609	-	66 401	-	66 401	66 401	70 452	75 313	80 434
Provisions		16 450	102 224		106 761		106 761	106 761	113 129	121 089	129 323
<b>Total current liabilities</b>		<b>74 542</b>	<b>165 617</b>	<b>-</b>	<b>178 582</b>	<b>-</b>	<b>178 582</b>	<b>178 582</b>	<b>189 476</b>	<b>202 549</b>	<b>216 323</b>
<b>Non current liabilities</b>											
Borrowing		1 182	482	-	-	-	-	-	-	-	-

**Explanatory notes to Table A6 - Budgeted Financial Position**

1. Table A6 is consistent with international standards of good financial management practice, and improves understand ability by council and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets Less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 6 is supported by an extensive table of notes in supporting table SA3 providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Non-current provisions;
  - Changes in net assets; and
  - Reserves.
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for debt impairment. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position for the MTREF.

Table 14 MBRR Table A7 - Budgeted Cash Flow Statement –

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
Receipts											
Property rates		22 397	30 288		25 379		25 379	25 379	30 451	32 247	34 118
Service charges		127 948	91 799		92 612		92 612	92 612	123 989	131 305	920
Other revenue		72 104	7 249		6 784		6 784	6 784	17 515	18 549	19 625
Government - operating	1	47 718	63 447		68 597		68 597	68 597	54 380	57 641	70 768
Government - capital	1	12 600	27 193		19 374		19 374	19 374	25 313	29 014	40 154
Interest		7 027	9 083		6 784		6 784	6 784	6 633	7 024	7 432
Dividends									-	-	-
Payments											
Suppliers and employees		(268 682)	(226 512)		(77 545)		(77 545)	(77 545)	(212 426)	(227 083)	(242 525)
Finance charges		(1 287)	(1 462)		(1 287)		(1 287)	(1 287)	(2 514)	(2 687)	(2 870)
Transfers and Grants	1	(31 170)			(2 136)		(2 136)	(2 136)	(6 790)	(2 448)	(2 615)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		(11 345)	1 084	-	138 562	-	138 562	138 562	36 552	43 562	63 007
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
Receipts											
Proceeds on disposal of PPE									-	-	-
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(14 534)			(88 236)		(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		(14 534)	-	-	(88 236)	-	(88 236)	(88 236)	(34 344)	(36 713)	(39 210)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
Receipts											
Short term loans					(482)		(482)	(482)	-	-	-
Borrowing long term/refinancing					(773)		(773)	(773)	-	-	-
Increase (decrease) in consumer deposits					220		220	220	-	-	-
Payments											
Repayment of borrowing		(699)	(429)						-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		(699)	(429)	-	(1 036)	-	(1 036)	(1 036)	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		(26 578)	655	-	49 290	-	49 290	49 290	2 208	6 848	23 797
Cash/cash equivalents at the year begin:	2	52 210	25 633		4 218		4 218	4 218	800	3 008	9 857
Cash/cash equivalents at the year end:	2	25 633	26 287	-	53 508	-	53 508	53 508	3 008	9 857	33 654

**Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the municipality decline over the years 2017/18 to 2019/20 due to the decline in conditional grant allocations received by the municipality and increased operating expenditure. In 2017/18 budget year there is a decline in the cash levels responding to the increased operating expenditure budget and a decline in conditional grant allocations of the municipality. Further the municipality needs to take into consideration a realistic collection rate as this has implications on the funding of the budget.



## ANNEXURE A



### IYM APPROVED RENTAL TARIFFS FOR 2017/18

CATEGORY	2016/17 AMOUNTS	2017/18 PERCENTAGE	2017/18 AMOUNT	2017/18 INCREASE AMOUNT
<b>PROPERTY RATE</b>	Based on Property value	10%		
<b>REFUSE REMOVAL</b>				
Domestic	120	8.5%	130	10
Businesses	166	8.5%	180	14
Government Dept	584	8.5%	634	50
<b>RENTAL OF FACILITIES</b>				
<b>CAWOOD STREET</b>				
Batchelor Flat	924	55%	1432	508
One bedroom flat	1 102	55%	1 708	606

May 2017

<b>SPRING STREET</b>				
Batchelor flat	924	55%	1 432	508
One bedroom flat	1 102	55%	1 708	606
<b>RHENOSTER BERG</b>				
Batchelor flat	924	55%	1 432	508
One bedroom flat	1 102	55%	1 708	606
Two bedroom flat	1 324	60%	2 119	795
<b>DRIEFONTEIN</b>				
Batchelor flat	924	55%	1 432	508
One bedroom flat	1 102	55%	1 708	606
Two bedroom flat	1 324	60%	2 119	795
<b>IPED</b>				
<b>CRADOCK SPA</b>				
<b>Chalets</b>				
In season No12,13,14,15 Per Day	790	15%	908	118
Per week	4 533	15%	5 213	680
Per month	15 110	15%	17 376	2 266
<b>Chalets</b>				
In season No16,17 Per Day	1 039	15%	1 195	156
Per week	6 422	15%	7 385	963
Per month	21 437	15%	24 652	3 215
<b>Sundry Tariffs</b>				
Extra Bed	140	15%	162	22
<b>VUSUBUNTU</b>				
Per night	460	15%	603	143
<b>RENTAL</b>				
<b>HALLS</b>				
Auction,Bazaars, Fund Raising & Disco"s	2 001	10%	2 201	200
Bar	804	10%	885	81
Church Services	255	10%	281	26
Civic Org/Meeting (max. one meeting per month)	37	10%	41	4
Council Chamber	255	10%	281	26
Crockery & cutlery (Price per item)	1	10%	1	1
Meeting display Demos & Educational Function/Service Organ	490		540	

May 2017

		10%		50
P A System (in hall)	490	10%	540	50
Weddings & Social Functions	1 079	10%	1 187	108
Political Meetings	255	10%	281	26
<b>CRADOCK COMMONAGE</b>				
Day fee (To be used to cover daily expenses)	453	15%	521	68
Koekoos	4 573	15%	5 259	686
Mountain Reedbuck	765	15%	880	115
Fallow deer	1 374	15%	1 580	206
Day fee (to be used to cover daily expenses)	453	15%	521	68
<b>MIDDELBURG COMMONAGE</b>				
Springbuck (Normal Size)	624	15%	718	94
Springbuck (Trophy Animals)	1 834	15%	2 109	275
Blesbuck	1 381	15%	1 589	208
Grey Rhebuck (Trophy Animals Only)	9 141	15%	10 512	1371
Day Fee (Cover daily expenses)	311	15%	357	46
<b>GRAVES</b>				
<b>CRADOCK &amp; MIDDELBURG</b>				
<b>People living inside Municipality Area</b>	1 018	10%	1 120	102
Single grave	1 743	10%	1 917	174
Double grave	1 313	10%	1 444	131
<b>People living outside Municipal Area</b>				
Single grave	1 313	10%	1 444	131
Double grave	2 154	10%	2 369	215
Single grave 2.7 deep	1 664	10%	1 830	166

--	--	--	--	--

RATES PROPERTY RATES TARIFFS				
TOWN AREAS		2017/18	2018/19	2019/20
Accommodation Establishments		7%	10%	10%
Business		7%	10%	10%
Public Service Infrastructure	30% of valuation not ratable			
Residential	R15 000 discount on all Residential Properties	7%	10%	10%
Learning Institution		7%	10%	10%
State Owned Properties		7%	10%	10%
Religion		7%	10%	10%
Municipality		7%	10%	10%
<b>FARMING AREAS</b>				
Accommodation Establishments		7%	10%	10%
Agricultural (Bona Fide Farming)		7%	10%	10%
Game Farming		7%	10%	10%
Business		7%	10%	10%
Learning Institution		7%	10%	10%
Municipality		7%	10%	10%
Other		7%	10%	10%
Public Service Infrastructure	30% of valuation not ratable	7%	10%	10%
Religion		7%	10%	10%
Residential		7%	10%	10%
State Owned Properties		7%	10%	10%

## ANNEXURE A



### IYM APPROVED RENTAL TARIFFS FOR 2017/18

CATEGORY	2016/17 AMOUNTS	2017/18 PERCENTAGE	2017/18 AMOUNT	2017/18 INCREASE AMOUNT
<b>PROPERTY RATE</b>	Based on Property value	10%		
<b>REFUSE REMOVAL</b>				
Domestic	120	8.5%	130	10
Businesses	166	8.5%	180	14
Government Dept	584	8.5%	634	50
<b>RENTAL OF FACILITIES</b>				
<b>CAWOOD STREET</b>				
Batchelor Flat	924	55%	1432	508
One bedroom flat	1 102	55%	1 708	606
<b>SPRING STREET</b>				
Batchelor flat	924	55%	1 432	508
One bedroom flat	1 102	55%	1 708	606
<b>RHENOSTER BERG</b>				

May 2017

Batchelor flat	924	55%	1 432	508
One bedroom flat	1 102	55%	1 708	606
Two bedroom flat	1 324	60%	2 119	795
<b>DRIEFONTEIN</b>				
Batchelor flat	924	55%	1 432	508
One bedroom flat	1 102	55%	1 708	606
Two bedroom flat	1 324	60%	2 119	795
<b>IPED</b>				
<b>CRADOCK SPA</b>				
Chalets				
In season No12,13,14,15 Per Day	790	15%	908	118
Per week	4 533	15%	5 213	680
Per month	15 110	15%	17 376	2 266
<b>Chalets</b>				
In season No16,17 Per Day	1 039	15%	1 195	156
Per week	6 422	15%	7 385	963
Per month	21 437	15%	24 652	3 215
<b>Sundry Tariffs</b>				
Extra Bed	140	15%	162	22
<b>VUSUBUNTU</b>				
Per night	460	15%	603	143
<b>RENTAL</b>				
<b>HALLS</b>				
Auction,Bazaars, Fund Raising & Disco"s	2 001	10%	2 201	200
Bar	804	10%	885	81
Church Services	255	10%	281	26
Civic Org/Meeting (max. one meeting per month)	37	10%	41	4
Council Chamber	255	10%	281	26
Crockery & cutlery (Price per item)	1	10%	1	1
Meeting display Demos & Educational Function/Service Organ	490	10%	540	50
P A System (in hall)	490	10%	540	50
Weddings & Social Functions	1 079	10%	1 187	108



Political Meetings	255	10%	281	26
<b>CRADOCK COMMONAGE</b>				
Day fee (To be used to cover daily expenses)	453	15%	521	68
Koekoets	4 573	15%	5 259	686
Mountain Reedbuck	765	15%	880	115
Fallow deer	1 374	15%	1 580	206
Day fee (to be used to cover daily expenses)	453	15%	521	68
<b>MIDDELBURG COMMONAGE</b>				
Springbuck (Normal Size)	624	15%	718	94
Springbuck (Trophy Animals)	1 834	15%	2 109	275
Blesbuck	1 381	15%	1 589	208
Grey Rhebuck (Trophy Animals Only)	9 141	15%	10 512	1371
Day Fee (Cover daily expenses)	311	15%	357	46
<b>GRAVES</b>				
<b>CRADOCK &amp; MIDDELBURG</b>				
<b>People living inside Municipal Area</b>	1 018	10%	1 120	102
Single grave	1 743	10%	1 917	174
Double grave	1 313	10%	1 444	131
<b>People living outside Municipal Area</b>				
Single grave	1 313	10%	1 444	131
Double grave	2 154	10%	2 369	215
Single grave 2.7 deep	1 664	10%	1 830	166

RATES PROPERTY RATES TARIFFS				
TOWN AREAS		2017/18	2018/19	2019/20
Accommodation Establishments		7%	10%	10%
Business		7%	10%	10%
Public Service Infrastructure	30% of valuation not ratable			
Residential	R15 000 discount on all Residential Properties			
		7%	10%	10%
Learning Institution		7%	10%	10%
State Owned Properties		7%	10%	10%
Religion		7%	10%	10%
Municipality		7%	10%	10%
FARMING AREAS				
Accommodation Establishments		7%	10%	10%
Agricultural (Bona Fide Farming)		7%	10%	10%
Game Farming		7%	10%	10%
Business		7%	10%	10%
Learning Institution		7%	10%	10%
Municipality		7%	10%	10%
Other		7%	10%	10%
Public Service Infrastructure	30% of valuation not ratable	7%	10%	10%
Religion		7%	10%	10%
Residential		7%	10%	10%
State Owned Properties		7%	10%	10%

**INXUBA YETHEMBA LOCAL MUNICIPALITY**  
**BUDGET AND TREASURY DIRECTORATE**



**QUALITY CERTIFICATION**





## QUALITY CERTIFICATE



I, Mzwandile S Tantsi, the Municipal Manager of Inxuba Yethemba Municipality, hereby certify that

☐

the monthly budget statement;

☐

quarterly report on the implementation of the budget;

☒

Final Budget 2017/18

For the month of May 2017 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: TANTSI MZIWANDILE

Municipal Manager of Inxuba Yethemba Municipality (EC131)

Signature: 

Date: 12/06/17

# **INXUBA YETHEMBA LOCAL MUNICIPALITY**

## **BUDGET AND TREASURY DIRECTORATE**



## **MAYORAL SPEECH**

## **MAYOR'S SPEECH FINAL**

### **BUDGET 2017/18**

MADAM SPEAKER

MEMBERS OF THE MAYORAL COMMITTEE

MEMBERS OF THE MUNICIPAL COUNCILLORS

MUNICIPAL MANAGER

ALL OFFICIALS OF THE MUNICIPALITY

MEMBERS OF THE COMMUNITY OF INXUBA

YETHEMBA MUNICIPALITY

### **MOLWENI! GREETINGS!**

We are gathered here today to table before Council the FINAL IDP/BUDGET for the year 2017/18

Speaker in terms of Section 24 the Municipal Finance Management Act (MFMA) the Municipality must submit a final budget can be presented and approved by Council; this notion is influenced by the freedom Charter that was adopted in 1955 " The People shall Govern "Previously before democracy in South Africa government was planning for the people, today the people are planning with the Government through consultative meetings as per legislation.

Madam Speaker in compiling this final budget we have followed the process prescribed by legislation and adhered to the guidelines stipulated by the National treasury.

This is important for this collective leadership to be at the forefront of compliance with the Law. Our commitment is consistent with the Oath we took in August 2016 to serve and protect the interests of the community of Inxuba Yethemba.

Speaker allow me to take this opportunity to remind this house that this is our first final budget as the current term of Council started in August after the 2016 Local government elections. It is therefore prudent that as we have gone out to engage our communities in all the wards, that we do not only listen but take into consideration their needs and aspirations.



It is through this that we will be responsive to the electorates thus meeting the objectives of this Council; furthermore, in our engagements we have been honest and helpful to our people as possible to avoid miscommunication especially around the overall budget, proposed tariffs, capital and operating budget for the next financial year.

After a rigorous process of the draft budget submissions and debate we have arrived at the final draft budget submitted to Council for approval after the public Participation the cornerstone of our democracy

As we table this final draft budget we should be mindful of the challenges and the needs of the community,

Some of which due to budgetary limitations we may not fulfil this current year hence our governments approach for multi-year budget.

In total the proposed operating budget is **R308, 4M** and the proposed capital budget is **R32, 3M**

#### **Capital Expenditure**

Total operating Revenue for 2017/2018 has increased from **R288, 3M to R308,4M.**

Total Operating Expenditure for 2017/18 has increased from **R294, 1M to R301,9M.**

Total Capital Expenditure has decreased from **R35, 3M to R32, 3M.**

The total approved budget for 2017/18 has a surplus of **R485K**

This Final draft budget proposed today is fully balanced, in the interests of meeting the needs of the people of Inxuba Yethemba Municipality; I propose for adoption.

Speaker in closing it is important to bring to the attention of the meeting that the final budget must be 30 days before the start of the financial year in accordance with Section 24 of the MFMA of 2003

**Thank You!!!!!!**



***Submission to the Executive- Mayor:***

Received by:

Print Name: Zephile Raymond Shwari

Municipal Manager of Inxuba Yethemba Municipality (EC131)

Signature: 

Date: 12. July 2017

# **INXUBA YETHEMBA LOCAL MUNICIPALITY**

## **BUDGET AND TREASURY DIRECTORATE**



## **A-SCHEDULE**

